

**IMPLEMENTATION OF COOPERATIVE LEARNING MODEL TYPE STUDENT
TEAM ACHIEVEMENT DIVISION (STAD) TO IMPROVE ACCOUNTING
LEARNING ACTIVITIES OF CLASS XII SOCIAL 1 SMA N 1 WONOSARI
ACADEMIC YEAR 2018/2019**

UNDERGRADUATE THESIS

The undergraduate thesis submitted in partial fulfillment of the requirements to
obtain the degree of Bachelor of Education in Faculty of Economics
Yogyakarta State University



By :

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2019**

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TEAM ACHIEVEMENT DIVISION (STAD) TO IMPROVE ACCOUNTING
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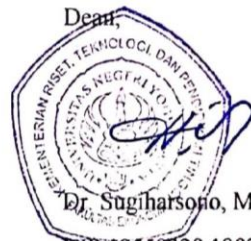
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Hereby I declare that this undergraduate thesis is my own original work.

According to my knowledge, there is no work or opinion written or published by others, except as reference or citation by following the prevalent procedure of scientific writing.

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MOTTO AND DEDICATION

MOTTO

“Mention the name of your Lord and Worship him with perseverance”

(Qs. Al Muzzamil: 8)

“A Smooth Sea Never Made a Skillful Sailor.”

(Whitson Gordon)

DEDICATION

With the mercy of Allah SWT, the author dedicates this simple research to:

1. My beloved parents, Mom and Dad, Drs. Widjarta & Desti Indriyani, S.Pd who always give me the best support, in moral, material and always prays for me and love me no matter what for now and forever.
2. My brother, Daffa Isnantya Widyanta. Thanks for being my sweetest brother and thanks for your support quietly.
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4. Almamater of Accounting Education, Faculty of Economics, State University Yogyakarta

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ABSTRACT

This study aims to improve Accounting Learning Activities through the Implementation of Cooperative Learning Model Type Student Team Achievement Divisions (STAD) of Class XII Social 1 SMA N 1 Wonosari Academic Year 2018/2019.

This research is a Classroom Action Research conducted for two cycles involving 30 students of class XII Social 1 SMA N 1 Wonosari academic year 2018/2019. Data collection techniques used observation and documentation, while the instruments used observation sheets of Accounting Learning Activities, observation guidelines for Accounting Learning Activities, and field notes. Analysis of the data used qualitative data analysis consisting of data processing, data presentation and drawing conclusions and quantitative data analysis consisting of assessment of Accounting Learning Activities.

The result shows that the Implementation of Cooperative Learning Model Type Student Team Achievement Divisions (STAD) can improve Accounting Learning Activities of students Class XII Social 1 SMA N 1 Wonosari Academic Year 2018/2019 as evidenced by an increase in scores on each of the indicators of Accounting Learning Activities from cycle I to cycle II, as well as an increase in average score Accounting Learning Activities from the cycle I of 56,02% to 92,07% in cycle II, or increased by 36,05%.

Keywords: Accounting Learning Activities, STAD

**IMPLEMENTASI MODEL PEMBELAJARAN KOOPERATIF TIPE STUDENT
TEAM ACHIEVEMENT DIVISION (STAD) UNTUK MENINGKATKAN
AKTIVITAS BELAJAR AKUNTANSI SISWA KELAS XII IPS 1
SMA NEGERI 1 WONOSARI TAHUN AJARAN 2018/2019**

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ABSTRAK

Penelitian ini bertujuan untuk meningkatkan Aktivitas Belajar Akuntansi melalui Implementasi Model Pembelajaran Kooperatif Tipe Student Team Achievement Divisions (STAD) pada siswa kelas XII IPS 1 SMA N 1 Wonosari Tahun Ajaran 2018/2019.

Penelitian ini merupakan Penelitian Tindakan Kelas yang dilaksanakan selama dua siklus dengan subjek penelitian siswa kelas XII IPS 1 SMA N 1 Wonosari tahun ajaran 2018/2019 yang berjumlah 30 siswa. Teknik pengumpulan data yang digunakan dalam penelitian ini adalah observasi dan dokumentasi, sedangkan instrumen yang digunakan adalah lembar observasi Aktivitas Belajar Akuntansi, pedoman observasi Aktivitas Belajar Akuntansi, dan catatan lapangan. Analisis data yang digunakan adalah analisis data kualitatif yang terdiri dari pengolahan data, penyajian data dan penarikan kesimpulan serta analisis data kuantitatif yang terdiri dari penilaian Aktivitas Belajar Akuntansi.

Berdasarkan hasil penelitian dapat disimpulkan bahwa Implementasi Model Pembelajaran Kooperatif Tipe Student Team Achievement Divisions (STAD) dapat meningkatkan Aktivitas Belajar Akuntansi siswa kelas XII IPS 1 SMA N 1 Wonosari Tahun Ajaran 2018/2019 yang dibuktikan dengan yang dibuktikan dengan peningkatan skor pada masing-masing indikator aktivitas belajar akuntansi dari siklus I ke siklus II, serta peningkatan nilai rata-rata aktivitas belajar akuntansi dari siklus I dari 56,02% menjadi 92,07% pada siklus II, atau meningkat sebesar 36,05%.

Kata Kunci: Aktivitas Belajar Akuntansi, STAD

FOREWORD

First of all, I would like to thanks Allah SWT the Almighty for all the blesses, mercy, and guidance, this the Undergraduate Thesis entitled “Implementation of Cooperative Learning Model Type Student Team Achievement Division (STAD) to Improve Accounting Learning Activities of Class XII Social 1 SMA N 1 Wonosari Academic Year 2018/2019” can be finished. On this occasion with great humility, I would like to kindly thanks all people below who have given me helps and guidance so that this report can be smoothly finished.

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Finally, the author say thank you so much indeed for all who I can not mention the names one by one. Hopefully, this undergraduate thesis will be useful for many parties. Aamiin.

Yogyakarta, February , 2019

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CHAPTER I INTRODUCTION

A. Problem Background

The primary purpose of a student comes to school is gaining knowledge and good learning performance. Various things are done by each student to get as much knowledge and learning achievement as possible when in school. Learning is one of the most important things that they do in school, where learning itself is inseparable part of every human life. As explained by Priansa (2016: 53), learning is a process that is experienced by every individual during his life. Thus means that in all human activities during his lifetime, he will surely experience learning activities. Priansa (2016: 55) expresses the sense of learning as follows:

Belajar merupakan proses perubahan dalam kepribadian manusia sebagai hasil dari pengalaman atau interaksi antara individu dan lingkungan. Perubahan tersebut ditampakkan dalam bentuk peningkatan kualitas dan kuantitas tingkah laku, seperti peningkatan kecakapan, pengetahuan, sikap, kebiasaan, pemahaman, keterampilan, daya pikir, dan kemampuan-kemampuan yang lain.

Schools also do various things to facilitate their students to be able to achieve what they want when they are in school. Good learning methods, adequate facilities, a conducive school environments, and good teacher qualities are some of the factors that the school tries for its students as well as possible.

One of the efforts is make an innovation on learning methods. Cooperative learning model is one of the learning models that are often

used by educators. In the context of teaching, Miftahul Huda (2012: 31) defines cooperative learning as the formation of small groups consisting of students who are required to work together and mutually enhance the learning of other students. Cooperative learning method is a learning method that emphasizes student activities by carrying the student centered concept. This is in line with the statement of Isjoni (2007: 15) which says that Cooperative Learning is a learning model that is currently widely used to realize student-centered teaching and learning activities, especially those that address the problems found by teachers in activate students, who cannot work with other people, students who are aggressive and do not care for others. There are many types of cooperative learning models that can be used by teachers as an alternative in teaching one of which is the cooperative learning model of the Student Team-Achievement Division (STAD) type.

Model pembelajaran kooperatif tipe Student Team-Achievement Division (STAD) merupakan model pembelajaran yang membagi siswa dalam tim belajar yang beranggotakan 4-5 orang yang berbeda tingkat kemampuan, jenis kelamin, dan latar belakang etniknya. Guru menyampaikan pelajaran, lalu siswa bekerja dalam tim mereka untuk memastikan bahwa semua anggota tim telah menguasai pelajaran. Selanjutnya, siswa mengerjakan kuis mengenai materi secara sendiri-sendiri, dimana saat itu mereka tidak diperbolehkan untuk saling bantu (Slavin, 2016)

By implementing the cooperative learning model type STAD e, class problems that usually run passively can be turned on with this learning model, students who are usually inactive asking questions and ashamed to express their opinions can participate in group discussions.

The students who usually work in groups do not take part in working optimally or just rely on other group friends with this learning model that is required to have the same portion in the group. As well as students' boredom of accounting subjects will be reduced by using this learning method.

Based on preliminary observations conducted by researchers on Friday, March 2, 2018, on September 2018 and November 2018 in class XII of SMA 1 Wonosari there were several problems related to the method of learning carried out by the teacher. The lecture learning model adopted by teachers, in majority were still teacher centered model, so that students were passive, bored, and less motivated in participating in learning activities then, the student's learning outcomes were not optimal.

The experiences of other subject teachers said that the XII Social 1 class is a class consisting of several students who like to joke, both inside and outside of school hours, where it makes the conditions in the classroom not as conducive as they should be when in the middle of learning activities teach. The students' attention to the teacher in the classroom was also less visible during the learning process, so that activities in the classroom became less during the teaching and learning activities. This can occurred because of several factors such as teacher teaching methods that were not in accordance with student expectations so that students cannot explored learning activities, which would make students feel bored when just sitting quietly listening to the teacher's

explanation. This could be seen when the initial observations, researchers got the results of observations as many as 17 out of 30 students or 56.67% of the total number of students, did not pay attention to the teacher while being explained Accounting material or someone who noticed but did nothing, such as recording, and talk to my peers who don't talk about Accounting material. While 43.33% can follow the learning process well when the teacher explains because they sit on a bench in a strategic position to listen to the teacher's explanation.

By looking at these conditions, it can be said that the learning activities of students in the class do not go accordingly. This is because these students do not carry out various activities that reflect learning activities, as expressed by Paul B. Diedrich in Sardiman (2012: 101) that there are 177 kinds of student learning activities that should occur in the classroom, where of all kinds, will be classified into 8 groups of learning activities, namely, visual activities, oral activities, listening activities, writing activities, drawing activities, motor activities, mental activities, emotional activities.

Based on the components of the activity above, in the learning activities that the researchers observed, namely in the Accounting lesson, it can be seen that the activities carried out by 46.87% of the students above only carried out a portion of activities during learning. The researcher looked at the forms of activities students carried out in the interests of learning only seeing activities, listening activities, and writing

activities. In part of the writing activity, it also does not work in accordance with the expected writing activity. Students will only write when the teacher gives the command to record or work on the task.

The learning activity shows that the activities that occur during the learning process are mostly played by the teacher as an educator. The teacher becomes the regulator of the course of learning which is absolute and must be followed by students. This is certainly not in line with the new curriculum concept, namely Curriculum 2013 wherein there are several directions related to Student Center learning activities.

The curriculum 2013 is the development of the 2006 curriculum which was compiled in reference to the National Education Goals and based on previous curriculum evaluations in response to the challenges facing the nation in the future. Curriculum 2013 development in particular lies in the balance of knowledge - attitudes - skills, scientific approaches to learning, learning models (discovery, project-based and problem-based), and authentic assessments. (Ministry of Education and Culture, March 2018).

By looking at the understanding and objectives of the 2013 Curriculum above, it would be better to do learning in the classroom to include the activities of students to achieve the various objectives of expectations mentioned above. One form of increasing student learning activities, can be applied by replacing the learning methods held by the teacher.

Based on research conducted by Inayati (2015), she found that cooperative learning models Student Team Achievement Divisions (STAD) types can increase Accounting Learning Activities of students of class AK 3 X Godean Vocational School 2014/2015 Academic Year as evidenced by an increase in Accounting Learning Activities from cycle I to cycle II in 15,97%.

In addition, in a study compiled by Purwanti (2014), she found that Cooperative Learning Model Type Student Teams Achievement Divisions (STAD) can increase Accounting Learning Activities for Students of Class X Accounting 2 in SMK Negeri 1 Yogyakarta Academic Year 2013/2014. This increase is known from the percentage of the Accounting Learning Activity score of 55.17% from before Implementation of the Cooperative Learning Model Student Teams Achievement Divisions (STAD) increased to 71.03% in cycle I. Furthermore, from cycle I to cycle II there was an increase of 18 , 11% or a score of 89.14%.

Based on the conditions described above, the researcher is encouraged to conduct research with the title: **"Implementation of Cooperative Learning Model Type Student Team Achievement Divisions (STAD) to Improve Accounting Learning Activities of Class XII Social 1 SMA N 1 Wonosari Academic Year 2018/2019"**

B. Problem Identification

Based on the background stated above, the problem can be identified as follows:

1. Accounting teachers in SMA N 1 Wonosari use the Teacher Oriented approach in majority so that teaching only occurs in one direction.
2. Teaching model of accounting teachers in SMA N 1 Wonosari have not actively involved students. He used lectures and question and answer in a classical manner, only using whiteboard media and package books so as to make students less active in participating in the learning process.
3. Students of class XII Social 1 SMA N 1 Wonosari are less focused when learning takes place. So that Learning Activities obtained by students during the work paper exam accounting subjects are less than optimal.
4. Learning activities of class XII Social 1 students at SMA N 1 Wonosari in participating in the learning process are still low. Shown by no students who want to ask when the teacher begins to provoke the students to ask questions.
5. There is no application of the student centered learning model such as the cooperative learning model type Student Team Achievement Divisions (STAD) to improve student learning activities by accounting teachers in SMA N 1 Wonosari.

C. Problem Restriction

Based on the background and identification of the problems already mentioned, it is necessary to limit the problem so that researchers are more focused in exploring and addressing existing problems. The researcher limits the problem of increasing Accounting Learning Activities through the application of the Cooperative Learning Model Type Student Teams Achievement Divisions (STAD) of Class XII Social 1 in SMA N 1 Wonosari academic year 2018/2019 on Accounting subjects in the Material of the Subsidiary Ledgers.

D. Problem Formulation

Based on the problem background, problem identification, and limitation of the problems stated above, the formulation of the problem in this case is "How can the implementation of the cooperative learning model type Student Team Achievement Divisions (STAD) improve Accounting Learning Activities of Class XII Social 1 in SMA N 1 Wonosari academic year 2018/2019"

E. Research Objective

Based on the formulation of the problem above, the purpose of this study was to improve Learning Activities of Subsidiary Ledgers in class XII Social 1 in SMA N 1 Wonosari Academic Year 2018/2019 through the implementation of the Cooperative Learning Model Type Student Team Achievement Division (STAD).

F. Research Benefits

1. Theoretical Benefits

This research is expected to add insight into the Implementation of Student Team Achievement Divisions (STAD) Cooperative Learning Model to Improve Student Learning Activities in Accounting Subjects. In addition, this research is expected to Improve knowledge and be taken into consideration in further research.

2. Practical Benefits

a. For Researcher

This research is a means for researchers to apply the knowledge that has been obtained during college. In addition, researchers can also implement the Student Team Achievement Division (STAD) Cooperative Learning Model when becoming educators.

b. For Teacher

This research is expected to be used as a consideration to add insight into the teacher in providing a more varied learning model in the classroom, especially in accounting learning. In addition, it is also used as a teacher's step in increasing student activities in order to improve teacher performance in the learning and teaching process in the classroom.

c. For Student

This research can train students to cooperate, dare to ask questions, express their opinions, and appreciate the weaknesses and strengths of other students in the learning process.

CHAPTER II LITERATURE REVIEW

A. Theoretical Review

1. Accounting Learning Activitiy

a. Definition of Learning Activity

According to Sardiman (2012: 100), learning activities are activities that are both physical and mental in nature, where both activities must be interrelated. Because with the connection between the two will create optimal learning activities. Activities in learning need to be done because in principle learning is doing. Doing to change behavior, so doing activities. There is no learning if there is no activity. That is why activity is a principle or principle that is very important in teaching and learning interactions (Sardiman, 2012: 95-96).

According to Rousseau (in Sardiman, 2012: 96), knowledge must be obtained by self-observation, own experience, self-investigation by working alone, with self-created facilities both spiritually and technically. This shows that everyone learning must be active on their own. What was conveyed by Rousseau shows that learning activities or activities to acquire knowledge must be obtained by individuals with their own efforts, both spiritually and technically. 13 This shows that learning activities

will be better if they are equipped with learning activities from individuals or students themselves.

b. Factors Affecting Learning Activities

In teaching and learning activities, student learning activities can stimulate and develop talents, think critically, and can solve problems in daily life that are owned by these students. Mc Keachie (Yamin, 2007: 77) suggests six aspects of the occurrence of student learning activities:

- 1) Partisipasi siswa dalam menetapkan tujuan kegiatan pembelajaran*
- 2) Tekanan pada aspek afektif dalam pembelajaran*
- 3) Partisipasi siswa dalam kegiatan pembelajaran, terutama yang membentuk interaksi antar siswa*
- 4) Kekompakan kelas sebagai kelompok belajar*
- 5) Kebebasan belajar yang diberikan kepada siswa dan kesempatan untuk berbuat serta mengambil keputusan penting dalam proses pembelajaran*
- 6) Pemberian waktu untuk menanggulangi masalah probadi siswa, baik berhubungan maupun tidak berhubungan dengan pelajaran.*

As well as that presented by Gagne and Briggs (in Yamin, 2007: 84) that describes a series of learning activities carried out in the classroom covering nine aspects to foster students' activeness and participation:

- 1) Memberikan motivasi atau menarik perhatian siswa, sehingga mereka berperan aktif*
- 2) Menejlaskan tujuan instruksional kepada siswa*
- 3) Meningkatkan kompetensi prasyarat*
- 4) Memberikan stimulus yang akan dipelajari.*
- 5) Memberi petunjuk kepada siswa cara mempelajarinya.*
- 6) Memunculkan aktivitas, partisipasi siswa dalam kegiatan pembelajaran.*
- 7) Memberikan umpan balik (feed back).*

- 8) *Melakukan tagihan-tagihan terhadap siswa berupa tes, sehingga kemampuan siswa selalu terpantau dan terukur.*
- 9) *Menyimpulkan setiap materi yang disampaikan diakhir pembelajaran.*

c. The Benefits of Learning Activity

According to Oemar Hamalik (2003: 175-176), the use of the principle of activity in the learning process has certain benefits, among others:

- 1) *Para siswa mencari pengalaman sendiri dan langsung mengalami sendiri.*
- 2) *Berbuat sendiri akan mengembangkan seluruh aspek pribadi siswa.*
- 3) *Memupuk kerjasama yang harmonis di kalangan para siswa yang pada gilirannya dapat memperlancar kerja kelompok.*
- 4) *Siswa belajar dan berkerja berdasarkan minat dan kemampuan sediri, sehingga sangat bermanfaat dalam rangka pelayanan perbedaan individu.*
- 5) *Memupuk disiplin belajar dan suasana belajar yang demokratis dan kekeluargaan, musyawarah dan mufakat.*
- 6) *Membina dan memupuk kerjasama antara sekolah dan masyarakat, dan hubungan antara guru dan orang tua siswa, yang bermanfaat dalam pendidikan siswa.*
- 7) *Pembelajaran dan belajar dilaksanakan secara realistic dan konkrit, sehingga mengembangkan pemahaman dan berfikir kritis.*
- 8) *Pembelajaran dan kegiatan belajar menjadi hidup sebagaimana halnya kehidupan dalam masyarakat yang penuh dinamika.*

d. Efforts to Improve Learning Activities

With the existence of good benefits in learning activities if there are appropriate student learning activities, then an educator can make efforts to improve student learning activities so that students can receive maximum learning outcomes. Moh. Uzer

Usman (2013: 26-27) suggests ways to improve and enhance learning activities, namely:

1) Cara memperbaiki aktivitas kelas :

- a) Abadikan waktu yang lebih banyak untuk kegiatan-kegiatan belajar mengajar.*
- b) Tingkatkan partisipasi siswa secara aktif dalam kegiatan belajar mengajar dengan menuntut respons yang aktif dari siswa. Gunakan berbagai teknik mengajar, motivasi, serta penguatan (reinforcement).*
- c) Masa transisi antara berbagai kegiatan dalam mengajar hendaknya dilakukan secara cepat dan luwes.*
- d) Berikanlah pengajaran yang jelas dan tepat sesuai dengan tujuan mengajar yang akan dicapai.*
- e) Usahakan agar pengajaran dapat lebih menarik minat murid. Untuk itu guru harus mengetahui minat siswa dan mengkaitkannya dengan bahan dan prosedur pengajaran.*

2) Cara meningkatkan aktivitas belajar :

- a) Kenalilah dan bantulah anak-anak yang kurang terlibat. Selidiki apa yang menyebabkannya dan usaha apa yang bisa dilakukan untuk meningkatkan partisipasi anak tersebut.*
- b) Siapkanlah siswa secara tepat. Persyaratan awal apa yang diperlukan anak untuk mempelajari tugas belajar yang baru.*
- c) Sesuaikan pengajaran dengan kebutuhan-kebutuhan individual siswa. Hal ini sangat penting untuk meningkatkan usaha dan keinginan siswa untuk berperan secara aktif dalam kegiatan belajar.*

From the reviews above, it can be concluded that in increasing Student Learning Activities can be through several ways, namely by finding out the causes of students' lack of active learning. That way the problem can be solved, One way to solve these problems is to use the cooperative learning method Student Team Achievement Divisions (STAD) so that students become

active in learning and work together between students to solve learning problems.

e. Indicators of Learning Activity

Paul B. Diedrich (in Sardiman, 2012: 101) reveals about various types of learning activities. If the activity can be applied in the classroom, the learning process will become more active and enjoyable. The types of activities are as follows:

- 1) Visual activities, *yang termasuk di dalamnya misalnya, membaca, mendengarkan, memperhatikan gambar demonstrasi, percobaan, pekerjaan orang lain.*
- 2) Oral activities, *seperti: menanyakan, merumuskan, bertanya, memberi saran, mengeluarkan pendapat, mengadakan wawancara, diskusi, interupsi.*
- 3) Listening activities, *sebagai contoh mendengarkan: uraian, percakapan, diskusi, musik, pidato.*
- 4) Writting activities, *seperti misalnya menulis cerita, karangan, laporan, angket, menyalin.*
- 5) Drawing activities, *misalnya: menggambar, membuat grafik, peta, diagram*
- 6) Motor activities, *yang termasuk didalamnya antara lain: melakukan percobaan, membuat konstruksi, model memperbaiki, bermain, berkebun, berternak.*
- 7) Mental activities, *sebagai contoh misalnya: menanggapi, mengingat, memecahkan soal, menganalisis, melihat hubungan, mengambil keputusan.*
- 8) Emotional activities, *seperti misalnya, menaruh minat, merasa bosan, gembira, bersemangat, bergairah, berani, tenang, gugup.*

Raka Joni (in Dimyati & Mudjiono, 2013: 120-121) also revealed that good learning activities are as follows:

- 1) *Pembelajaran yang dilakukan lebih berpusat pada siswa, sehingga siswa berperan lebih aktif dalam mengembangkan cara-cara belajar mandiri, siswa berperan serta pada perencanaan, pelaksanaan, penilaian proses belajar, pengalaman siswa lebih diutamakan dalam memutuskan titik tolak kegiatan.*

- 2) *Guru adalah pembimbing dalam terjadinya pengalaman belajar. Guru bukanlah satu-satunya sumber informasi, guru merupakan salah satu sumber belajar, yang memberikan peluang bagi siswa agar dapat memperoleh pengetahuan/keterampilan melalui usaha sendiri, dapat mengembangkan pengalaman untuk membuat suatu karya.*
- 3) *Tujuan kegiatan tidak hanya sekedar mengejar standar akademis, selain pencapaian standar akademis, kegiatan ditekankan untuk mengembangkan secara utuh dan seimbang.*
- 4) *Pengelolaan kegiatan pembelajaran lebih menekankan pada kreativitas siswa, dan memperhatikan kemajuan siswa untuk menguasai konsep-konsep dengan mantap.*
- 5) *Penilaian dilaksanakan untuk mengamati dan mengukur kegiatan dan kemajuan siswa, serta mengukur berbagai keterampilan yang dikembangkan misalnya keterampilan matematika, dan keterampilan proses dalam IPA dan keterampilan lainnya, serta mengukur hasil belajar siswa.*

Indicators of learning activities involved in accounting learning include visual activities, oral activities, listening activities, and writing activities. This has been explained above. Other activities can also be involved in accounting learning but the intensity is less.

The indicators of student learning activities that will be used in this study are as follows:

- 1) During learning activities, students pay attention to the explanations delivered by the teacher
- 2) Students read the subject matter
- 3) Students give questions about learning material
- 4) Students answer teacher's questions
- 5) Students give their opinions during the discussion
- 6) Students work on groups assignments given by the teacher

- 7) Students work on quizzes individually
- 8) Students record material that the teacher delivered

2. Cooperative Learning Model

a. Definition and Characteristics of Cooperative Learning

Roger, et al. (in Huda, 2016: 29) states that cooperative learning is a group learning activity organized by one principle that learning must be based on social information changes among learning groups in which each learner is responsible for his own learning and encouraged to improve learning of other members.

According to Artz and Newman (in Huda, 2016: 32) cooperative learning as a small group of learners / students who work together in a team to overcome a problem, complete a task, or achieve a common goal. The key to cooperative learning is collaboration. Collaboration is a form of interaction, designing to facilitate the achievement of goals through collaborating in groups. Cooperative learning is defined as a set of processes that help students to interact in order to achieve certain goals or build the desired work. This learning is a learning model that prioritizes collaboration between students to achieve learning goals. This model has a basic characteristic, namely students learning in groups cooperatively formed from students who have high, medium, and low abilities. In addition, awards are preferred to group work rather than individuals. The objectives of this learning are academic

learning outcomes, acceptance of diversity, and development of social skills.

Further explanation about the three important objectives of cooperative learning are:

a) Results of academic learning

Cooperative learning aims to improve student performance in academic tasks. Many experts argue that cooperative models are superior in helping students to understand difficult concepts.

b) Acceptance of diversity

Cooperative models aim for students to accept friends who have various backgrounds. These differences include: differences in ethnicity, religion, academic ability, and social level.

c) Development of social skills

Social skills referred to in cooperative learning include: sharing tasks, actively asking questions, respecting other people's opinions, provoking friends to ask questions, wanting to explain ideas or opinions, working in groups, and so on.

b. Types of Cooperative Learning Models

There are various types of Cooperative learning model, namely Student Teams-Achievement Division (STAD), Game

Tournament Team (TGT), Jigsaw II, Cooperative Integrated Reading and Composition (CIRC), Team Assisted Individualization (TAI), Group Investigation, Learning Together, Complex Instruction, and Dyadic Methods Structure (Slavin, 2009: 11-26).

3. Cooperative Learning Model Type Student Team Achievement

Divisions (STAD)

a. Definition of Cooperative Learning Model Type Student

Team Achievement Divisions (STAD)

Cooperative learning with each heterogeneous group member works together and is responsible for understanding a concept or information. The information provided is simple academic information. The topic selection is done by the teacher. This model uses a quiz to measure students' understanding of concepts. This approach is the simplest and most understandable approach.

The method developed by Slavin involves "competition" between groups. Students are classified according to abilities, gender, race, and ethnicity. Students initially study the material together with their group mates, then they are tested individually through quizzes (Slavin, 2016).

STAD has the main characteristic of motivating students in one group to encourage each other, work together and help each

other to complete the information or skills that are being studied to face individual quizzes. This cooperative learning also emphasizes the existence of an award so that students are more motivated to learn. The existence of this award can motivate students to be better at facing individual quizzes, namely getting the best score.

There are five main components in STAD learning according to (Slavin, 2016), among others, as follows:

- 1) Class Presentations

Class presentations in STAD are different from ordinary teaching, only in the presentation must be clearly focused on the STAD unit. In this way, students realize that they must really pay attention to the class's presentation, because that will help them do the quiz well, and their quiz scores determine the score of the team.

- 2) Team

Teams or groups are composed of 4-5 students representing heterogeneity in academic performance, gender, and ethnicity. The main function of the team is to prepare members to successfully face the quiz. The team work is the most important feature of STAD. The team provides peer support for academic performance that has a meaningful influence on learning, and the team shows mutual care and

respect, which has a significant influence on learning outcomes.

3) Quiz

In working on quizzes students are not allowed to help each other during the quiz. This ensures that students are individually responsible for understanding the teaching material.

4) Individual Progress Score

Each student can contribute maximum points to his team in the scoring system, but no student can do so without showing improvement over past performance. Each student is given a basic score, which is calculated from the average performance of students in a previous similar quiz. Then students get points for their team based on how much their quiz score exceeds their base score.

5) Team Recognition

Teams can get awards if their average score exceeds certain criteria. Team scores are calculated based on the percentage of their test scores exceeding the previous test scores.

b. Steps to Implement Student Team Achievement Divisions

(STAD) Cooperative Learning Model

According to Eggen & Kauchak (2012:145) in planning lessons with STAD includes four things as follows:

- 1) Planning to teach a whole class
- 2) Set up a group
- 3) Planning study team
- 4) Calculating the base score and assessment improvement

Learning steps according to Rusman (2012: 215-217), as follows:

- 1) Delivery goals and motivation

Delivering the learning objectives to be achieved on the learning and motivate students to learn.

- 2) The Division of group

Students divided some groups, where each group consists of 4-5 students who prioritize heterogeneity (diversity) class in academic achievement, gender/sex, race or ethnic so there is no difference in the ability of the intergroup.

- 3) Presentation of the teacher

Teachers deliver lessons by first explaining the purpose of the lesson is to be achieved at the meeting as well as the importance of the subjects studied. The teacher gave the motivation for students to learn actively and creatively. During the learning process of teachers assisted by media, demonstrations, questions or real problems that occur in everyday life. Also explained

about the expected skills and abilities controlled by students, tasks, and the work to be done and how to do it.

4) Learning activities with the team (team work)

Students study with a group that has been formed. The teacher prepares a worksheet as a guide for work groups, so that all members master and each contributes. During the team work, teacher conduct the observation, give guidance of encouragement and assistance when needed.

Team work this is an important feature of STAD.

c. Advantages and Disadvantages of Cooperative Learning

Model Type Student Team Achievement Divisions (STAD)

According to Nugroho, Hartono, S.S. Edi (2009: 112) the advantages of Cooperative Learning Model Type STAD i.e. students more easily understand the subject matter because they are already accustomed to learning in cooperative work in groups to solve any issues and Cooperative Learning Model Type STAD can create a sense of confidence in the students, the atmosphere of the pillars, sharing and responsibility. The disadvantages of Cooperative Learning Model Type STAD in process analytical study common conflicts that occurred because of differences of opinion, the preparation of the Cooperative Learning Model Type STAD too complicated so that teachers feel difficulty to prepare analytical study process.

According to Rodiyah, Uliyanti, & Buwono (2012: 3-4) the advantages of cooperative learning model type STAD, are:

- a) Enhance individual self-worth
- b) Acceptance of greater individual
- c) Decreases interpersonal conflict
- d) A deeper understanding
- e) Delivery for longer
- f) Increase kindness, sensitivity, discretion and tolerance
- g) Improve learning (academic achievement)
- h) Increase attendance and a more positive attitude
- i) Adds to the motivation and confidence
- j) Add to the sense of delight in being at school and loves his classmates
- k) Are easy to implement and not expensive

The disadvantages of cooperative learning model type STAD as follows:

- a) Waste the time
- b) At the time of discussion, students tend to do the discussion material on the outside of the learning
- c) Students who are clever at feeling aggrieved because of the presence of students who are lazy

4. Curriculum 2013

a. Definition of Curriculum

It has been proven in Indonesia that the curriculum is one of the provisions that must be followed by all educational institutions both public and private in each region. This is intended to provide guidance for each educational institution related to learning activities that will be delivered in the classroom. Not only related to the material, the concentration of learning methods used in the classroom is also regulated in the curriculum that has been designed by the government.

Echols in Siregar & Nara (2011: 61) discusses the etymological curriculum which is a translation word from the English language, namely the curriculum. If viewed from the history of the curriculum word creation in the world of education, Hasibuan in Siregar & Nara (2011: 61) further explained that the word curriculum came from the word *curere*, which means running fast, advancing quickly, propagating, hurrying, exploring, undergo, and try. In addition, *curere* is also a term that means a distance that must be reached by a runner. Furthermore, the word is applied to the world of education with the intention that the curriculum is closely related to the development of students in accordance with the objectives to be achieved (Wina Sanjaya, 2008: 1).

b. Juridical Foundation of Application of Curriculum 2013

- 1) Minister of Education and Culture No. 20 of 2016 concerning Competency Standards for Primary and Secondary Education Graduates which are used as the main reference for the development of content standards, process standards, educational assessment standards, educator standards and education personnel, standards of facilities and infrastructure, management standards, and financing standards. With the enactment of this Ministerial Regulation, the Minister of Education and Culture Regulation Number 54 of 2013 concerning Graduates' Competency Standards for Primary and Secondary Education Units, is revoked and declared invalid.
- 2) Minister of Education and Culture No. 21 of 2016 concerning Standard and Secondary Education Content Standards which contain the Level of Competence and Core Competence in accordance with the level and type of education. Core competencies include spiritual attitudes, social attitudes, knowledge and skills. Specific scope of material for each subject is formulated based on Competency and Core Competency Levels to achieve graduate competencies at a minimum at certain levels and types of education. With the enactment of this Ministerial Regulation, the Regulation of

the Minister of National Education Number 64 of 2013 concerning Standard Content for Primary and Secondary Education Units, is revoked and declared invalid.

- 3) Minister of Education and Culture No. 22 of 2016 concerning Basic and Secondary Education Process Standards which are criteria regarding the implementation of learning in basic education units and secondary elementary education units to achieve graduate competency. With the enactment of this Ministerial Regulation, the Regulation of the Minister of National Education Number 65 of 2013 concerning Standard Processes for Primary and Secondary Education Units, is revoked and declared invalid.
- 4) Minister of Education and Culture No. 23 of 2016 concerning Educational Assessment Standards which are criteria concerning the scope, objectives, benefits, principles, mechanisms, procedures, and instruments for the assessment of student learning outcomes that are used as a basis in evaluating student learning outcomes in primary and secondary education. With the enactment of this Ministerial Regulation, the Minister of Education and Culture Regulation No. 66 of 2013 concerning Educational Assessment Standards and Minister of Education and Culture Regulation No. 104 of 2014 concerning Assessment of Learning

Outcomes by Educators in Primary and Secondary Education is revoked and declared invalid.

c. Implementation of Curriculum 2013

Majid & Rochman (2015: 35-42) clarify the implementation of the 2013 Curriculum from a learning perspective which is a relatively positive and settled stage of student behavior change as a result of interactions with the environment involving cognitive processes. This is what forces the teacher to be active in creating various activities according to the goals to be achieved. Fun, effective, and meaningful learning can be designed by each teacher with procedures in accordance with the standards of the learning process as follows:

1) Perception

The process of forming perceptions is preceded by sensing. The sensing process will take place at any time when the individual receives the stimulus through the senses. In this case it can be said that, perception is the result of human observation with the outside world so that it can provide an understanding of the results of his observations.

2) Response

Responses are images that are left behind after humans make perceptions.

3) Association and Reproduction

Association is the relationship between one response and another. Reproduction is to bring back responses that are in the subconscious to the conscious.

4) Fantasy

The mental ability to form new responses to existing responses.

5) Memory

The individual's mental ability to enter, save, re-create, things of the past or revive perceptions of the past.

6) Think

The ability to do complex thinking and communicating it. The thought process can have a lot of mental activity, in the case of thinking can be considered brain language.

7) Intelligence

A capacity to solve problems and to create products in a conducive and natural environment.

5. Accounting Curriculum for XII Class in SMA Negeri 1 Wonosari

a. Accounting Curriculum for XII Class in SMA Negeri 1

Wonosari

As a form of implementation or implementation for Curriculum 2013, each educational institution in Indonesia will

implement learning activities that are in accordance with this Curriculum in the hope of producing productive, creative, innovative affective Indonesian people, through strengthening integrated attitudes, skills and knowledge. Therefore, a teacher now has to be able to design effective learning, choose the right learning approach, determine learning procedures effectively, and set criteria for success.

In the academic year 2016/2017, SMA 1 Wonosari used the Curriculum 2013. As explained above, the accounting curriculum in SMA 1 Wonosari was compiled based on Minister of Education and Culture Regulation No. 20 of 2016 concerning Competency Standards for Primary and Secondary Education Graduates, Minister of Education and Culture Regulation No. 21 of 2016 concerning the Standard for Primary and Secondary Education, Minister of Education and Culture Regulation No. 22 of 2016 concerning Standard and Secondary Education Process Standards, and Minister of Education and Culture Regulation No. 23 of 2016 concerning Educational Assessment Standards.

The accounting curriculum in 2013 stipulates that accounting learning in high schools only exists in class XII, while for class X and XI it is economic material learning. However, accounting learning becomes an integral part of economic learning by the name of economic subjects. The basic

competencies and accounting learning materials in class XII of Wonosari 1 Senior High School according to the curriculum 2013 for knowledge and skills competencies can be seen in appendix 6 page 107 (syllabus).

In this study, researchers take action in Standard Competence to analyze the stages of closing the accounting cycle in trading companies and make closure of the accounting cycle in trading companies where there are 4 learning materials in the Standard Competence. However, researchers only take action on one material, namely compiling a Subsidiary Ledger on a Trading Company.

B. Relevant Research

1. Research conducted by Nur Inayati (2015) concluded that the Implementation of Student Team Achievement Divisions (STAD) Cooperative Learning Model can Improve Accounting Learning Activities of students of class AK 3 X Godean Vocational School 2014/2015 Academic Year as evidenced by an Improve in Accounting Learning Activities from cycle I to cycle II . Indicators pay attention when the teacher explains an Improve of 11.67% from the first cycle 88.33% to 100% in the second cycle. Indicators asking about material that did not understand experienced an Improve of 32.1% from cycle I 55% to 87.1% in cycle II. Indicators answering questions posed by teachers Improved by 18.93% from cycle I 63.33% to 82.26% in cycle

II. Indicators of students express opinions when discussions increase 3.65% from cycle I 86.67% to 90.32% in cycle II. Indicators working on group assignments given by teachers experienced an increase of 3.33% from cycle I 96.67% to 100% in cycle II. The indicator of working on the quiz independently increased by 6.67% from the first cycle 93.33% to 100% in the second cycle. Indicators record the subject matter described has increased by 35.5% from cycle I 50% to 85.5% in cycle II. The research that will be carried out by the author with research conducted by Nur Inayati has several similarities and differences. The similarities that can be found in the two studies include the similarity in the chosen learning method, namely the STAD type cooperative learning model to improve learning activities. In addition, the education level of research subjects in the two studies is also equivalent, namely high school / vocational students. While in terms of differences that can be found is the difference in subject, place, and time of research.

2. Research conducted by Ela Purwanti (2014) is known that the Cooperative Learning Model Student Teams Achievement Type (STAD) can increase the Accounting Learning Activity of Class X Accounting Students 2 in SMK Negeri 1 Yogyakarta in the 2013/2014 Academic Year. This increase is known from the percentage of the Accounting Learning Activity score of 55.17% from before Implementation of the Cooperative Learning Model Student Teams

Achievement Divisions (STAD) increased to 71.03% in cycle I. Furthermore, from cycle I to cycle II there was an increase of 18,11% or a score of 89.14%. In addition, based on the questionnaire distributed to students it can be concluded that there was an increase in the Learning Activity Accounting score of students by 12.96% from the score of the first cycle of 74.34% to the second cycle of 87.38%. The research that will be done by the author with the research conducted by Ela Purwanti has several similarities and differences. The similarities that can be found in the two studies include the similarity in the chosen learning method, namely the STAD type cooperative learning model to improve learning activities. In addition, the education level of research subjects in the two studies is also equivalent, namely high school / vocational students. While in terms of differences that can be found is the difference in subject, place, and time of research.

3. Research conducted by Novia Lestari (2017) conclude that Implementation of Cooperative Learning Type STAD-assisted Model Type can increase Accounting Learning Activities of Class XI AK 4 Students of SMK 2 Purworejo 2016/2017 Academic Year as evidenced by an increase in scores in each indicator of Accounting Learning Activities from cycle I to cycle II, and increase in average score the Accounting Learning Activity data from the first cycle was 72.44% to 90.63% in the second cycle or increased by 18.19%. The

research that will be done by the author with the research conducted by Ela Purwanti has several similarities and differences. The similarities that can be found in the two studies include the similarity in the chosen learning method, namely the STAD type cooperative learning model to improve learning activities. In addition, the education level of research subjects in the two studies is also equivalent, namely high school / vocational students. While in terms of differences that can be found is the difference in subject, place, and time of research.

4. Research conducted by Dr. Francis A. Adesoji and Dr. Tunde L. Ibraheem (2009) examined the effect of the STAD strategy and students' mathematical abilities on the students' chemistry learning outcomes. The results of this study state that there is a significant main effect of treatment which in this case is the STAD strategy on the achievement and attitudes of each student ($F = 190.58$; $P < 0.05$) and ($F = 379.275$, $P < 0.05$). Mathematical abilities had a significant main effect on achievement ($F = 12.971$; $P < 0.05$) and attitudes ($F = 3.678$; $P < 0.05$). The data shows that the STAD strategy influences the increase in student learning achievement in addition to the students' mathematical abilities, so the strategy must continue to be used for chemistry learning in the school, namely secondary school in Epe, Lagos State, Nigeria. The research that will be carried out by the author with research conducted by Adesoji and Ibraheem has several

similarities and differences. The similarities that can be found in the two studies include the similarity in the chosen learning method, namely the STAD type cooperative learning model. In addition, the education level of research subjects in the two studies is also equivalent, namely high school / vocational students. While in terms of differences that can be found is the difference in subject, place, time of study, and subjects.

5. Research compiled by Micheal M Van Wyk (2012) explains that the STAD learning method can show better achievements and motivate students to study economic education. The design of the pre-test and post-test was made in this study. In this study it was also discussed that scholars in student learning have shown increased interest in using Student Teams Achievement Divisions (STAD) as a cooperative learning technique in classroom teaching. The research that will be carried out by the author with the research conducted by Micheal has several similarities and differences. The similarities that can be found in the two studies include the similarity in the chosen learning method, namely the STAD type cooperative learning model. While in terms of differences that can be found is the difference in subject, place, time of study, and subjects studied.

C. Conceptual Framework

The learning process in class XII Social 1 at SMA N 1 Wonosari experienced several problems. One of the problems occurs in accounting

subject learning. The problem that occurs is the low student learning activities in accounting subjects.

Low Accounting Learning Activities Students are shown by the number of students who have not recorded the material being discussed with the teacher. They often dwell paying attention without doing anything, even drowsy. As a result, their understanding of the material discussed is still lacking.

The problems found by researchers when observing also relate to the approach applied by Accounting Subject teachers. The approach taken is the Teacher Oriented approach so that teaching only occurs in one direction. The teacher still uses the conventional method, namely by using lectures, discussions and question and answer in a classical manner, only using whiteboard media and package books so as to make students less interested in following the learning process. Where it becomes an obstacle to the running of student activities in learning.

By looking at the conditions above, it is necessary to do problem solving efforts through the application of student-centered learning. The use of the Student Team Achievement Division Cooperative Learning Model is expected to help increase Student Learning Activities in Accounting Subjects.

D. Research Hypothesis

Based on the framework above, it can be proposed a hypothesis:
Implementation of Cooperative Learning Model Type Student Team

Achievement Divisons (STAD) can Improve Accounting Learning
Activity of Class XII Social 1 SMA N 1 Wonosari Academic Year
2018/2019.

CHAPTER III RESEARCH METHOD

A. Research Design

The design of this study is classroom action research. This research was conducted collaboratively and participatively, meaning that researchers conducted research collaborating or collaborating with accounting teachers at SMA N 1 Wonosari. Wina Sanjaya (2012: 26) defines classroom action research (CAR) as a process of reviewing learning problems in the classroom through self-reflection activities in an effort to solve these problems by doing various planned actions in real situations and analyzing each influence of treatment.

There are many models that can be used as guidelines in designing and implementing classroom action research. Stephen Kemmis and Robbin Mc Taggart's model, where one cycle of research there are four stages, namely planning, implementation, observation and reflection. After the reflection phase the first cycle is carried out, then proceed with the planning stage for the second cycle and so on (Arikunto, 2008: 16).

The cycle model can be described as follows:

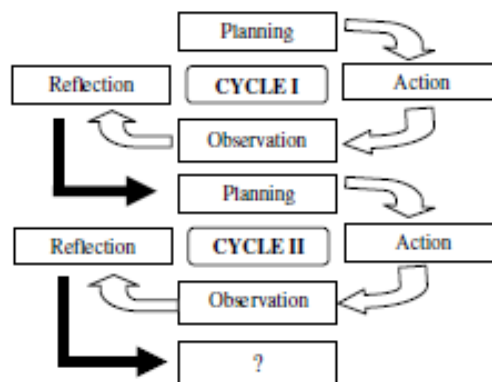


Figure 1. Classroom Action Research Model

B. Place and Time of Research

This research was conducted at SMA N 1 Wonosari which is located at Jalan Brigjen Katamso No.04, Kepek, Wonosari, Gunung Kidul Regency, Special Region of Yogyakarta. When the data collection was conducted in January 2019

C. Subject and Object of Research

The subjects in this study were all students of class XII Social 1 SMA N 1 Wonosari Academic Year 2018/2019, while the objects in this study were Student Learning Activities in Accounting learning through the Implementation of Cooperative Learning Models Type Student Team Achievement Divisions (STAD).

D. Operational Definition of Variables

1. Accounting Learning Activity

Accounting Learning Activities in Subsidiary Ledger material in this study are activities carried out by students both physically and psychologically given by students to students in teaching and learning situations to obtain knowledge, attitudes, and skills as a relatively constant ability to react and as a result of experiences and interactions in accounting learning which includes recording, classification, summarizing, reporting, and analyzing financial data so that the learning objectives that have been set can be achieved. Learning activities in this study were measured and compared between cycles I and cycles II.

The indicators to be measured include: paying attention to the explanation conveyed by the teacher, asking about the material during the teaching and learning process, answering questions posed by the teacher, expressing opinions during discussions, working on group assignments, working on quizzes individually, and recording material or questions the teacher delivered. Measurement of student learning activities is carried out through an assessment of students' active participation during class learning.

Measurement of Student Learning Activities in Accounting subjects seen from the observation sheet that has been made by the researcher. As explained in chapter II, the activity indicators used in this study are as many as 4 indicators of the 8 existing activity indicators. The 4 indicators of this activity were chosen because they were in accordance with the learning model used in this study, namely the Student Team Achievement Division which prioritized visual, oral, listening, and writing activities as well as those indicators that were consistent with the learning activities that were prominent in class XII Social 1. The research conducted by Nur Inayati (2015) explains the indicators of accounting learning activities used are indicators of visual, verbal, and writing. Then the researcher modifies by adding an activity indicator in the form of an indicator of listening activity.

Based on the explanation above, the researcher determined the Indicators of Student Learning Activities in Accounting subjects in this study, namely:

a. Visual Activity

- 1) During learning activities, students pay attention to the explanations delivered by the teacher.
- 2) Students read the subject matter

b. Oral Activity

- 1) Students give questions to the teacher when learning activities about the material
- 2) Students answer teacher's questions
- 3) Students give their opinions during the discussion

c. Listening Activity

- 1) Students listen to the teacher's explanation learning activities
- 2) Students listen to their friends during group discussion activities

In this indicator due to the limitations of researchers to measure how students listen to the teacher's explanation and friends during teaching and learning activities, the researchers chose to approach the results, namely by measuring listening indicators through the product from listening, namely on oral indicators. If students can do oral activity, students have fulfilled the indicator of listening activity.

d. Writing Activity

- 1) Students work on group assignments given by the teacher
- 2) Students work on quizzes individually
- 3) Students record material that the teacher delivered

2. Cooperative Learning Model Type Student Team Achievement Divisions (STAD)

Cooperative learning is a form of learning by the way students learn and work in small groups collaboratively whose members consist of four to six people with heterogeneous group structures (Rusman, 2012: 202). Cooperative Learning Model Type Student Teams Achievement Divisions (STAD) according to Slavin (2016) is a model in which students are grouped with four members consisting of various abilities, sexes, and ethnic groups. In this study each group consists of 5-6 students with heterogeneous character.

E. Data Collection Technique

1. Observation

Observation was done by observing and recording in the implementation of learning in the classroom and the participation shown by students when the teaching and learning activities take place. Observation was carried out using the student observation sheet that has been prepared. This observation was a type of participatory observation, where researchers are directly involved in all stages of research. With this participatory observation, the data obtained will be

more complete, sharp, and to find out at the level of meaning of each visible behavior (Sugiyono, 2012: 310). Observation was assisted by the observer by making observations which are then recorded on the observation sheet, so that the activity of each child in the group can be observed properly.

2. Documentation

According to Sugiyono (2015: 329), the document is a record of events that have passed and can be in the form of writing, pictures or monumental works of someone. The documentation in this study is manifested in the form of photos of student activities while in class and syllabus for preparing Lesson Plan (RPP).

F. Research Instruments

Research instruments that will be used in this study include:

1. Observation Sheet

The Observation Sheet is used as a guideline for making observations indicated to obtain data on student learning activities in Accounting Subjects. Observations were carried out by 3 observers who made observations during the classroom learning guided by the observation guidelines prepared by the researcher. The following is a grid of observation guidelines for student learning activities in Accounting Subjects in the table :

Table 1. Indicators of Student Learning Activity

Observed Aspects	Indicator	
Visual Activity	1	During learning activities, students pay attention to the explanations delivered by the teacher
	2	Students read the subject matter
Oral Activity	3	Students give questions about the material
	4	Students answer teacher's questions
	5	Students give their opinions during the discussion
Writing Activity	6	Students work on groups assignments given by the teacher
	7	Students work on quizzes individually
	8	Students record material that the teacher delivered

Grid of observation Student learning activities refer to the theory of learning activeness Paul B. Diedrich with modifications adapted to this study (in Sardiman, 2012: 101).

Of the four activities that will be observed, researchers will see certain aspects as benchmarks for assessing these activities because observations by observers are visually perceived as not providing accurate data. In visual, verbal, and listening activities, it will be easier to observe by drawing conclusions on activities physically and also learning outcomes in the form of students' success in working on the questions given by the teacher. While in the writing activity component, observers can observe by looking only physically at the subject of observation.

Table 2. Observation Sheet for Student Learning Activities

Klp	No Abs	Nama	Indikator Aktivitas Belajar Siswa								Jumlah
			Visual		Lisan			Menulis			
			1	2	3	4	5	6	7	8	
	Jumlah										
	% Aktivitas Aspek										
	% Aktivitas Indikator										

Guidelines for scoring Student Learning Activities in
Accounting Learning with the Student Team Achievement Division

Learning Model are:

- 1) During learning activities, students pay attention to the explanations delivered by the teacher.

Score 2	Students pay attention to the teacher directly without being asked by the teacher
Score 1	Students pay attention to the teacher after being asked by the teacher
Score 0	Students do not pay attention to the teacher's explanation

2) Students read the subject matter

Score 2	Students immediately read the subject matter without being asked by the teacher
Score 1	Students read the subject matter after being asked by the teacher
Score 0	Students never read the subject matter

3) Students give questions about the material

Score 2	Student ask to the teacher more than once
Score 1	Student ask to the teacher once
Score 0	Students do not ask for material during the learning process

4) Students answer teacher's questions

Score 2	Student answer teacher's questions more than once
Score 1	Student answer teacher's questions once
Score 0	Student do not answer teacher's questions

5) Students give their opinions during the discussion

Score 2	Students actively discuss by giving opinions more than once
Score 1	Students participate in discussing solving problems by giving one opinion
Score 0	Students only silent during group discussions

6) Students work on groups assignments given by the teacher

Score 2	Students always discuss and cooperate with other friends
Score 1	Students sometimes discuss and collaborate with other friends in doing assignments
Score 0	Students only silent while working on group assignments

7) Students work on quizzes individually

Score 2	Students work on quizzes individually
Score 1	Students work on quizzes individually but sometimes ask for help from their friends
Score 0	Students work on quizzes with the help of other friends / cheat

8) Students record material that the teacher delivered

Score 2	Students record material or questions submitted by the teacher
---------	--

	without being asked by the teacher
Score 1	Students record material or questions submitted by the teacher after being asked by the teacher
Score 0	Students do not record material presented by the teacher

2. Field Notes

Field notes in the form of forms used as note takers of the implementation of learning with cooperative learning models Student Team Achievement Division (STAD) type. Field notes are used to write down various events that occur in the classroom. Events can take the form of interactions that occur between students and teachers, as well as interactions between students.

G. Data Analysis Technique

Data analysis is the process of searching for and compiling systematically the data obtained by interviews, field notes and documentation, by organizing data into categories, describing into units, synthesizing, arranging into patterns, choosing which ones are important and which will be studied, and make conclusions so that they can be easily understood by themselves and others (Sugiyono, 2015: 335). To find out the role of Student Team Achievement Divisions (STAD) Learning Model in improving student learning activities, an assessment is based on observation.

The data analysis technique used in this study is descriptive quantitative data analysis with percentages. Following are the steps in analyzing observation data Student learning activities in Accounting learning:

1. Processing Accounting Learning Activity Scores

- a. Determine the criteria for scoring the respective indicators for each aspect of student learning activities in the Accounting learning observed..
- b. Calculate and add scores to student learning activities in Accounting learning on each indicator.
- c. Calculating the percentage score of student learning activities in Accounting learning on each indicator observed by the formula:

$$\frac{\text{Total Score for Each Indicator}}{\text{Maximal Score}} \times 100\%$$

- d. Calculating the percentage score of student learning activities in accounting learning in each aspect observed with the formula:

$$\frac{\text{Total Score for Each Aspect}}{\text{Maximal Score}} \times 100\%$$

- e. Calculating the percentage of the average score of student learning activities in Accounting learning observed by the formula:

$$\frac{\text{Total Score Student Activity}}{\text{Total of Indicator}} \times 100\%$$

2. Presenting Data

After data on Accounting Learning Activities were processed, the data was conveyed simply and presented in the form of tables and graphs so that it was easy to understand.

3. Draw a Conclusion

This conclusion aim to answered the problem formulation that has been presented at the beginning of the study. After the data was presented in the form of tables and graphs, the data is then interpreted in a statement.

H. Research Procedure

There are four stages, namely planning, implementation, observation and reflection. This research will be carried out at least two cycles. If in two cycles there has not been an Improve in student learning activities in Accounting learning then the third cycle will be carried out and so on until the goal is reached. Following is the procedure of the research that will be carried out:

1. Cycle I

a. Planning

At this stage, the researcher prepared various things needed in conducting research, there were:

- 1) Prepared a *Lesson Plan* (RPP) regarding the learning materials of the Subsidiary Ledger for trading companies by applying the Cooperative Learning Model Type Student Team Achievement Divisions
- 2) Prepared the subject matter to be taught
- 3) Made an observation sheet to measured student activities along with observation guidelines

4) Prepared discussion tasks, quiz questions, along with the answer key

5) Made groups of 4-5 heterogeneous students

b. Acting

At this stage the implementation of the Student Team Achievement Division (STAD) Learning Model was implemented.

1) Preliminary

a) The teacher gave greetings to students

b) The teacher checked the attendance of students

c) The teacher reviewed the previous subject matter, continues to provide perceptions relating to the Subsidiary Ledger

d) The teacher explained the learning objectives

e) The teacher introduced observers who will examine students' accounting learning activities

f) The teacher conveyed learning objectives and an overview of the cooperative learning model of the student team achievement division

g) The teacher divided students in small groups of 4-5 students heterogeneously

2) Core Activities

The Student Team Achievement Divisions (STAD) learning process has four stages:

a) Making Group

Divided heterogeneous student learning groups based on intelligence characteristics, learning motivation, gender, or different ethnic backgrounds and based on student activity in the classroom based on the experience of the teacher before the study was conducted. Each group will consist of 4-5 students, namely students who have very high learning activeness, students who have high learning activeness, students who have moderate learning activeness, and students who have low learning activeness. This has been done at the planning stage. Then students will be conditioned to sit according to the group that has been formed by the researcher

b) Brief Exposure of Material

The learning activity began with the teacher's presentation in explaining the lessons in the form of problem exposure, giving data, giving examples. The purpose of the presentation is to introduce concepts and encourage student curiosity.

c) Discussion

At this stage students carried out a conceptual understanding of the material that the teacher has briefly presented before. Concept understanding is done by the way students are given group assignments. They may worked on these tasks simultaneously or alternately ask other friends or discuss problems in groups. or anything to master the subject matter. Students are not only required to fill out answer sheets but also to learn the concepts. Group members were told that they were considered not yet finished studying the material until all group members understood the subject matter.

d) Quiz Work

Students are given individual tests or quizzes and group friends cannot help each other. This individual test aims to determine the level of student mastery of a concept by the way students are given questions that can be solved by applying the concepts that were previously owned. The results of the quiz test are then compared to the previous average and points will be given based on the level of success of students reaching or exceeding previous performance. These points are then summed to form a group score.

3) Closing

The teacher gives conclusions on the material that has been studied and delivers the material learned in the next meeting using the same learning model.

c. Observing

Observations were carried out by observers during learning by implementing Student Team Achievement Divisions (STAD) Learning Models. This observation is done by observing various activities in the classroom such as the classroom atmosphere, classroom management by the teacher, how many students attended, and the obstacles faced in implementing the learning model.

d. Reflecting

At this stage an evaluation is carried out regarding the implementation of actions that have been carried out based on observations and interviews with students and teachers. This is done to find out the advantages and disadvantages of implementing learning activities. The results of this reflection are used to improve the activities that will be carried out in cycle II.

2. Cycle II

a. Planning

The planning stage in the second cycle is broadly the same as the planning stage in cycle I. The difference in the planning stage

carried out in the second cycle refers to the reflection that has been done in the first cycle so that improvements occur to facilitate the implementation of Student Team Achievement Learning Division (STAD). in cycle II.

b. Acting

The acting phase of the second cycle is done the same as the implementation in the first cycle by correcting the shortcomings and obstacles that occur in the implementation of the first cycle.

c. Observing

The observation phase carried out is the same as the observation phase of cycle I. Observations are carried out during the learning process.

d. Reflecting

At this stage an evaluation of the overall implementation of the Student Team Achievement Learning Division (STAD) was carried out. At this stage it is used to determine the Improve in student learning activities in accounting learning from the first cycle and second cycle. If there is an Improve in student learning activities from cycle I to cycle II then there is no additional cycle, but if there is no Improve in student learning activities then the next cycle will be carried out until the goal is reached. (Arikunto, 2008:16)

I. Criteria of Successful Action

The criteria for success of this study is an Improve in student learning activities in Accounting learning for students of class XII Social 1 SMA N 1 Wonosari during the learning process. Mulyasa (2009: 218) explains that in terms of processes, learning is said to be successful and quality if all or at least most (75%) students are actively involved, both physically, mentally, and socially in the learning process. Referring to the statement, in this study the results of the study will be considered successful if they have achieved an average score of student learning activities of at least 75%. The standard is also designed by referring to the Minister of Education and Culture Regulation No. 22 of 2016 concerning Standards for the Process of Primary and Secondary Education that the Learning Process in educational units is held in an interactive, inspirational, fun, challenging, motivating audience to actively participate. For this reason, each education unit must carry out learning planning, implement the learning process and assess the learning process to improve the efficiency and effectiveness of graduate competency. This standard setting also simultaneously supports Mulyasa's explanation above.

CHAPTER IV

RESULT OF RESEARCH AND DISCUSSION

A. Result of Research

1. General Conditions of SMA N 1 Wonosari

SMA N 1 Wonosari is located on Jalan Brigdjen Katamso Number 4, Kepek, Wonosari, Gunungkidul. The location of the school is in the center of the city, the center of the crowd, but with the position of the entrance of the school that is not too on the edge of the highway makes the atmosphere including conducive to teaching and learning activities. At his birth, SMA 1 Wonosari was originally named Wonosari Preparatory High School. Founded in 1962 by figures of education lovers, sponsored by Wonosari State SPG teachers and Wonosari Middle School teachers. SMA N 1 Wonosari has 81 teachers and 658 students. Wonosari 1 Public High School has 21 classrooms.

The facilities in SMA N 1 Wonosari are quite adequate, clean, and complete. There are 8 laboratory rooms to support learning and non-learning activities, 5 office spaces, 6 supporting rooms for the teaching and learning process including libraries, bathrooms, and prayer rooms, 3 student activity rooms, and 8 other rooms.

2. Description of the Research Subject

Class XII Social 1 is one of seven classes XII and one of three classes XII Social in SMA N 1 Wonosari academic year 2018/2019. XII Social 1 is a class with 31 students, consisting of 21 female

students and 9 male students. The selection of research subjects with students of class XII Social 1 was based on teacher opinions and observations at the time of observation that the class was the lowest learning activity class compared to the other six classes in accounting learning.

3. Pre-Action Activities

a. Initial Observation

Before conducting the research, the researcher made an initial observation of the learning process in class XII Social 1 on March 2, 2018. This observation was carried out with the aim of knowing the problems that occurred during the learning process took place. From the results of these observations, it is known that there are problems that need to be observed.

Based on the initial observations during the lesson, the teacher uses the conventional method of explaining the material being studied at that time and students tend to passively listen to the teacher. Occasionally the teacher gives questions and asks students and some students answer after being appointed. Communication that occurs in class tends to be one-way. Overall of 30 students, only 13 students (43.33%) actively asked and answered the teacher's questions, as well as those who actively recorded and paid attention to the teacher's explanation. In addition there are 17 students (56.67%) who carry out activities outside the

learning context such as talking to friends, playing mobile phones or sleeping in class.

From the explanation above, it can be concluded that there is a dominance of the use of conventional methods or lectures conducted by teachers because of a lack of understanding of other more varied learning models so that learning activities in the classroom are less optimal and students become less active. The way that researchers do to improve Accounting Learning Activities is by implementing the Student Team Achievement Division's Cooperative Learning Model. The implementation of the Student Team Achievement Division's Cooperative Learning Model is expected to improve Accounting Learning Activities for students of class XII Social 1 in SMA N 1 Wonosari academic year 2018/2019.

b. Planning Cooperative Learning Model Type Student Team Achievement Divisions (STAD)

Cooperative Learning Model type STAD is a solution that can solve problems that have been experienced by teachers in terms of increasing student learning activities. Students will work together to solve a problem with discussion and will become peer tutors in their respective teams so students can interact with each other to grow and improve learning activities in the classroom.

The researcher explained to the teacher about the procedures that would be carried out in applying the Cooperative Learning Model of the STAD to improve the Learning Activities of the XII Social 1 students . After listening to the researcher's explanation, the teacher agreed and gave a positive response to the application of this learning model. Before conducting research, teachers and researchers determine the basic competencies that will be taught to students, namely KD. 3.5 Analyzing the accounting cycle for trading companies, in Subsidiary Ledger material for trading companies.

The researcher and the teacher coordinated the schedule of accounting lessons that will be used for the study. After that the researcher divides students into small groups according to the learning activities carried out by each student. Students are grouped based on their learning activities during learning so that the team or group created is heterogeneous, there are active, moderate and less active students.

During the implementation the researcher and teacher will collaborate in the implementation of learning. The teacher is tasked with conveying the learning objectives and explaining the material. While the researcher is tasked with explaining the procedure of the Cooperative Learning Model Type STAD and observing student learning activities. The teacher and the researcher guide students in

carrying out discussions to solve discussion questions and at the end of the lesson evaluate the results of student work and give awards.

c. Drafting the Action Plan

Preparation of action plans as guidelines for teachers and researchers in carrying out research. The design that has been compiled is to use the Cooperative Learning Type STAD Model to improve Accounting Learning Activities of Class XII Social 1 Students in Accounting lessons. The design of the action consists of 2 cycles, namely cycle I and cycle II. Cycle I with the accounts receivable and accounts payable subsidiary ledger material while cycle II with inventory subsidiary ledger material. Each cycle consists of 4 stages namely Planning, Acting, Observing, and Reflecting. The researcher prepares all the things needed for research such as RPP, name tags, research instruments and others. Then the implementation of the action is carried out by the teacher by explaining the material that has been prepared and continued by working on discussion questions aimed at improving student learning activities. During the learning process from beginning to end, especially when students are discussing, researchers and other observers observe and record all student learning activities which consist of 7 indicators, namely paying attention when the teacher explains, asking questions about the material, answering the

teacher's questions posed by the teacher, expressing opinions when discussion, working on group assignments given by the teacher, working on the quiz individually and recording the subject matter described. In the STAD Cooperative Learning Model there is a stage to work on the quiz. The researcher gave a quiz on the first cycle and second cycle to measure student understanding and as a basis for calculating student scores and to make it easier to award.

4. Research Result Cycle I

a. Planning

Planning activities were carried out on 7-14 January 2019. In general, the planning activities of the researchers prepare the following for research activities:

- 1) Prepared the Lesson Plan (RPP) in the Material of the Subsidiary Ledger. The preparation of this Lesson Plan is consulted with the teacher concerned. The lesson plan is arranged for two meetings (4 x 45 minutes).
- 2) Prepared the material to be taught in Learning Model Type Student Team Achievement Division (STAD) is about account receivable and account payable subsidiary ledger in the trading company.
- 3) Prepared an observation sheet for Accounting Learning Activities and field notes as guidelines in the application of

the Student Team Achievement Division (STAD) Cooperative Learning Model.

- 4) Arranged questions about group discussions and individual quizzes about account receivable and account payable subsidiary ledger material along with the answer key.
- 5) Prepared a list of groups guided by preliminary observations of student learning activities, students who are considered active in learning will be grouped with students with low learning activities. Classes are divided into 6 groups where one group consists of 5 students with heterogeneous activity.

b. Acting

The learning process of account receivable and account payable subsidiary ledger in the first cycle was held on Tuesday, January 15, 2019 for one meeting (2 hours @ 45 minutes) from 08.45-09.30 after that break in 15 minutes and continue at 09.45-10.30 WIB, but due to class agreement then the break gave after the accounting lesson was done, so the learning was over at 10:15 WIB. The implementation of this cycle I action is basically an implementation of the RPP which can be described as follows:

1) Initial Activity

Learning activities began at 08.45 WIB. Subject teachers entered the classroom then opened lessons with greetings, gave motivation, and check student attendance. The teacher

then introduced the researcher and other observers who will conduct the research. Researchers and observers introduce themselves and explain the intent and purpose of conducting research in the class and an explanation of the Cooperative Learning Achievement Division (STAD) type of Learning Model that will be applied for 2 times the Ledgers learning meeting at the Trading Company. Then the researcher divides students into groups according to the list of groups that have been made and gives mametag in the form of crown-shaped paper with numbers to make it easier for observers to observe students.

2) Core Activities

The teacher explains the material for Account Payable and Account Receivable Subsidiary Ledger for 20 minutes and some students do not pay attention. Next the teacher gives a discussion question to work together. In this first cycle, there are still students who are not active. Researchers and observers observed from behind and occasionally walked over to students to record and observe student learning activities. The teacher goes around to observe student activities and check activities that occur in the group. The teacher ensures that all students in one group work on a joint problem and discuss it if they don't understand. Seen some

students ask for material that has not been understood by the teacher.

3) Closing

After students have finished discussing for 40 minutes then proceed with a quiz to measure student progress. Quiz is done for 20 minutes. Then the last 10 minutes are used by the teacher to discuss the quiz questions with students and end with concluding the material and closing greetings. Announcement of the best groups and distribution of rewards is done at the next meeting.

c. Observing

The observation phase of the first cycle was carried out by researchers and observers in observing and assessing Accounting Learning Activities of students of class XII Social 1 on the Account Payable and Account Receivable Subsidiary Ledger material. Based on observations made, the following results are obtained:

Table 3. Percentage of Accounting Learning Activities for Students in Class XII Social 1 in Cycle I

No	Indicator of Accounting Learning Activities	Percentage (%)
1	During learning activities, students pay attention to the explanations delivered by the teacher	77,78%
2	Students read the subject matter	46,30%
3	Students give questions about teaching and learning activities about the material	38,89%
4	Students answer questions asked by the teacher	42,59%
5	Students give their opinions during the	68,52%

	discussion	
6	Students work on groups assignments given by the teacher	64,81%
7	Students work on quizzes individually	72,22%
8	Students record material or questions that the teacher delivered	37,04%
Percentage Average		56,02%

Source: Primary Data Processed

The following is a diagram of the results of the Accounting Learning Activity Analysis of students in the first cycle:

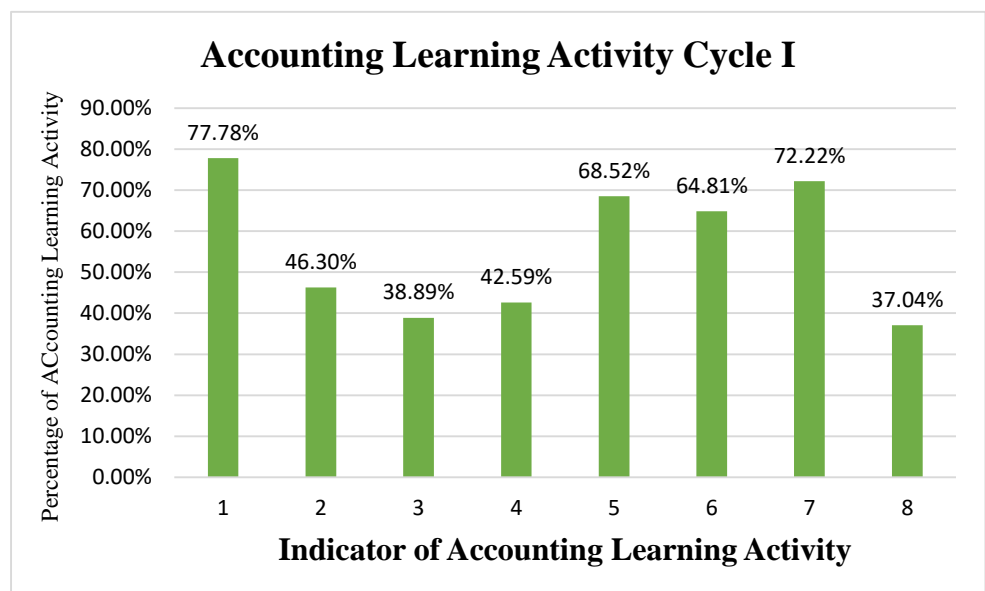


Figure 2. Chart of Accounting Learning Activity Cycle I

Information:

- 1 : Pay attention to the explanation conveyed by the teacher
- 2 : Read the subject matter
- 3 : Ask about material during the teaching and learning process
- 4 : Answering questions asked by the teacher
- 5 : Express opinions during discussion
- 6 : Work on group assignments given by the teacher
- 7 : Work on individual quizzes
- 8 : Take notes on the material or questions the teacher presents

The diagram above shows that the indicator read the subject matter at 46,30%; asks about the material at 38.89%; answer the

questions posed by the teacher at 42.59%; express opinions when the discussion is 68.52%; working on group assignments given by the teacher is 64.81%; working on individual quizzes at 72.22%, and recording material or questions submitted by the teacher by 37.04% have not met the minimum criteria of 75%.

d. Reflecting

Implementation of Cooperative Learning Model Type STAD Type to Improve Accounting Learning Activities Students in Class XII Social 1 in the first cycle have not been implemented optimally. This is caused by several disadvantages:

- 1) Students have not maximized the opportunity to ask questions or answer questions to the teacher when the teacher gives an explanation of the material.
- 2) When in groups working on discussion questions some students have the ability and learning activities that are both busy working on their own questions and do not care about other students while students who have low learning activities tend to do activities outside the discussion, so that discussion activities do not run optimally.
- 3) While working on the quiz, some students seemed to lack confidence to work on their own so the quiz results did not reflect the actual abilities of students, even though the

progress scores of each student would be the basis for calculating awards.

The problems above can be solved by means of the following:

- 1) Teachers should increase opportunities for students to ask and answer questions with a slight increase the duration of time the material explanation.
- 2) The teacher gives understanding to students that in discussing each group member must take part in the work of the group assignment, because everyone will be assessed for their learning activities and the results of the quiz will be the points of the group itself.
- 3) Teachers should provide understanding and emphasize to students to be honest in the quiz.

5. Research Result Cycle II

a. Planning

The teacher and researcher agreed to make improvements in the first cycle in the second cycle after conducting evaluation and reflection together. The purpose of implementing the second cycle is to improve and improve the results of the first cycle that has not been maximized. The steps in the second cycle were same as the first cycle, namely planning, action, observation, and reflection. The following is the plan prepared for the second cycle :

- 1) Prepared Lesson Plan (RPP) regarding Learning Materials for Inventory Books by applying the Cooperative Learning Model Type Student Team Achievement Division
- 2) Prepared the subject matter to be taught
- 3) Made an observation sheet to assess student activities along with observation guidelines
- 4) Arranged quiz questions, discussion questions, along with the answer key

b. Acting

The learning process of Inventory Subsidiary Ledger in the second cycle is held on Wednesday, January 16, 2019 for one meeting (2 hours @ 45 minutes) from 12:30-14.00 WIB. The implementation of this cycle II action can be described as follows:

1) Initial Activity

Learning activities began at 12:30 WIB. Subject teachers enter the class then open lessons with greetings, give motivation, and check student attendance. The researcher announced the results of the group scores and gave awards to the best groups. Then the researcher shared the nametag and asked students to put it on their heads.

2) Core Activities

The teacher explained the material of the Subsidiary Ledger for 25 minutes and in this second cycle almost all students paid attention, record the lesson material and there were some students who asked and answered the questions asked by the teacher. Then students were asked to join the group beforehand. The teacher gave discussion questions to do together. In the second cycle, there was an increase in learning activities because students had been actively discussing, working on common problems and helped each other explain the material. Other observers and researchers observed from behind and occasionally walked over to students to record and observe student learning activities.

3) Closing

After students have finished discussing for 40 minutes, then proceed with a quiz to measure students' understanding. Quiz

is done for 20 minutes. Then the last 5 minutes were used by the teacher with students to deduce the material and then close the greeting. After that the researcher and the teacher calculated the group's final score and announced the best group. The best group was given an award in the form of additional scores.

c. Observing

Observations in the second cycle as well as the first cycle were conducted by researchers with other observers. Observations were carried out with the aim of observing and recording all learning activities of students of class XII Social 1 during the learning of Accounting for Books and obtained the following results:

Table 4. Percentage of Accounting Learning Activities for Students in Class XII Social 1 in Cycle II

No	Indicator of Accounting Learning Activities	Percentage (%)
1	During learning activities, students pay attention to the explanations delivered by the teacher	86,54%
2	Students read the subject matter	92,31%
3	Students give questions about teaching and learning activities about the material	90,38%
4	Students answer questions asked by the teacher	82,69%
5	Students give their opinions during the discussion	98,08%
6	Students work on groups assignments given by the teacher	100%
7	Students work on quizzes individually	92,31%
8	Students record material or questions that the teacher delivered	94,23%
Percentage Average		

Source: Primary Data Processed

The following is a diagram of the results of Student Learning Activity Accounting Analysis in cycle II:

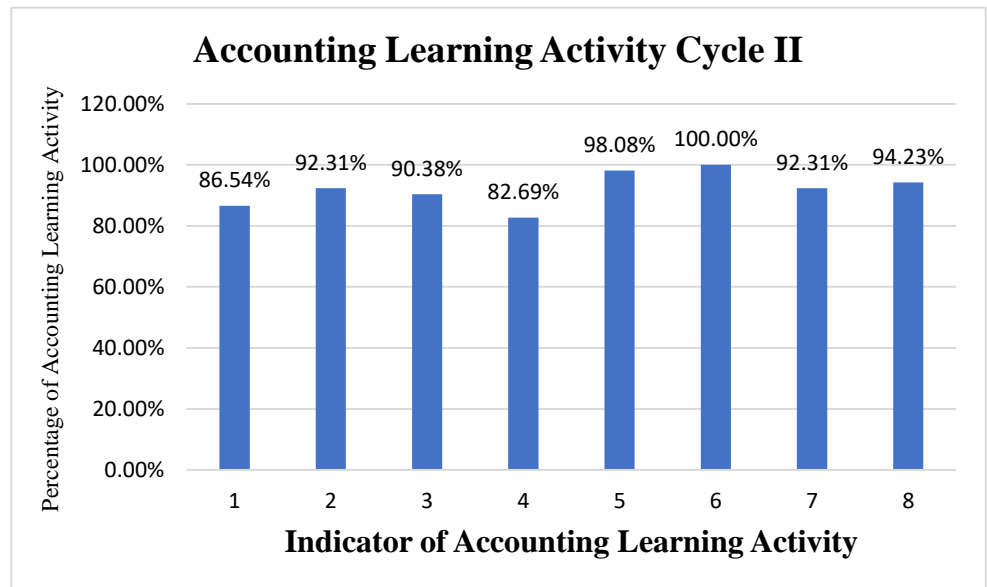


Figure 3. Chart of Accounting Learning Activity Cycle II

Information:

- 1 : Pay attention to the explanation conveyed by the teacher
- 2 : Ask about material during the teaching and learning process
- 3 : Answering questions asked by the teacher
- 4 : Express opinions during discussion
- 5 : Work on group assignments given by the teacher
- 6 : Work on individual quizzes
- 7 : Take notes on the material or questions the teacher presents

Accounting Learning Activity Diagram Class XII Social 1

Cycle II students have shown satisfactory results with the achievement of each indicator more than 75% and there is 1 indicator that reaches a percentage of 100%, namely indicators working on group assignments given by the teacher. Learning Activities Accounting students increase because students realize to obtain maximum learning outcomes that can be seen from the

quiz score where students are required to actively follow the course of the learning process with the Cooperative Learning Model Type STAD so that learning objectives will be achieved.

d. Reflecting

The implementation of the second cycle of action is in accordance with the planning that has been made by the teacher and researcher. The results of the implementation of the second cycle of action were then evaluated by the teacher and the researcher then reflected on all the things that happened during the learning process. The result is that there are no significant obstacles and overall the second cycle runs well and smoothly. Implementation of the Cooperative Learning Model The Student Team Achievement Division has improved the Accounting Learning Activity of students as shown by the increase in cycle I to cycle II. In addition, by using this method students' understanding increases in learning the material given by the teacher, namely the Helper Book material. This is indicated by the results of the increase in student grades from the quiz scores in cycle I and cycle II. From the results described above, it can be concluded that the implementation of classroom actions using the Cooperative Learning Model Type Student Team Achievement Division Division is generally considered to be successful in

improving Accounting Learning Activities for students of class XII Social 1.

B. Discussion of Research Results

Implementation of the Cooperative Learning Model The STAD type that is applied to Accounting subjects is done in 2 cycles with the stages of planning, implementing actions, observing and reflecting. The Cooperative Learning Model Type STAD aims to improve Accounting Learning Activities of students in class XII Social 1. The following table increases the indicator of Accounting Learning Activities of students of class XII Social 1 from cycle I to cycle II:

Table 5. Increased Accounting Learning Activity of Students from Cycle I to Cycle II

No	Accounting Learning Activity Indicators	Cycle		The Increase (I-II)
		I	II	
1	During learning activities, students pay attention to the explanations delivered by the teacher	77,78%	86,54%	8,76%
2	Students read the subject matter	46,30%	92,31%	46,01%
3	Students give questions about teaching and learning activities about the material	38,89%	90,38%	51,49%
4	Students answer questions asked by the teacher	42,59%	82,69%	40,10%
5	Students give their opinions during the discussion	68,52%	98,08%	29,56%
6	Students work on groups assignments given by the teacher	64,81%	100%	35,19%
7	Students work on quizzes individually	72,22%	92,31%	20,09%
8	Students record material or questions that the teacher delivered	37,04%	94,23%	57,19%
Average Score of Accounting Learning Activities		56.02%	92.07%	36.05%

Source : Primary Data Processed

The following is a diagram diagram of Student Learning Activity

Improvement in the first cycle and second cycle:

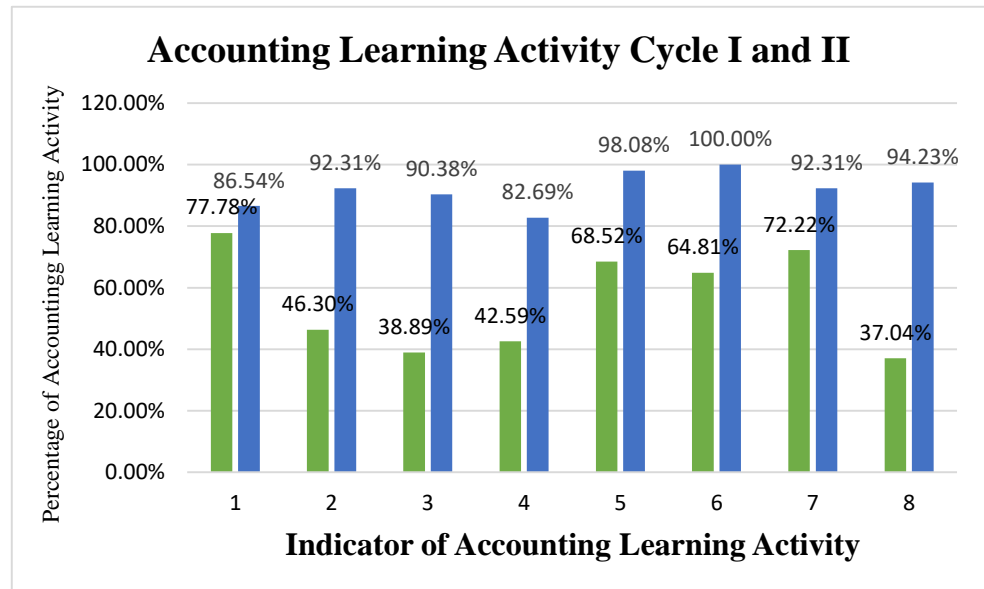


Figure 4 . Percentage of Accounting Learning Activity Increase in Cycle I and II

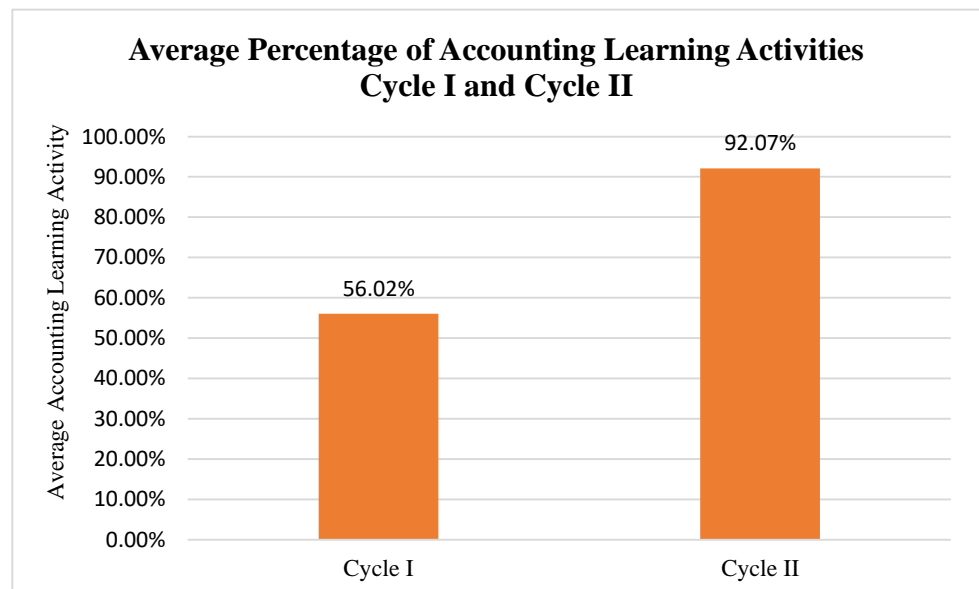


Figure 5. Chart Average Percentage of Accounting Learning Activities Cycle I and Cycle II

Based on the data and diagrams above can be seen there has been an average increase in Accounting Learning Activities from the first cycle of 57.41% to 92.03% in the second cycle. The magnitude of the increase in cycle I to cycle II is 34.63%. Accounting Learning Activity Data from cycle I to cycle II experienced an increase in each indicator. Indicators pay attention when the teacher explains an increase of 8.67%, namely the first cycle of 77.78% to 86.54% in the second cycle. Indicators asking about the material during the teaching and learning process increased by 51.49%, namely the first cycle 38.89% to 90.38% in the second cycle. Indicators answering questions raised by teachers have increased by 40.10%, namely cycle I 42.59% to 82.69% in cycle II. Indicators of students express opinions when discussions increase 29.56%, namely cycle I 68.52% to 98.08% in cycle II. Indicators working on group assignments given by teachers increased 35.19%, namely cycle I 64.81% to 100%. The indicator of working on individual quizzes increased by 20.09%, namely cycle I 72.22% to 92.31% in cycle II. Indicators record the subject matter described has increased by 57.19%, namely cycle I 37.04% to 94.23% in cycle II. The following are conclusions made by researchers based on each indicator of Accounting Learning Activity:

1. Indicators Pay Attention to the Explanations Presented by the Teacher

An increase occurred using the STAD Type Cooperative Learning Model. In the first cycle obtained a percentage of 77.78% and the second cycle obtained a percentage of 86.54% and an increase of

8.76%. The indicators pay attention to the explanation conveyed by the teacher has increased because students realize that the material explained by the teacher is very important for the success of students which is measured through the results of individual quizzes so students pay attention to the teacher and exchange knowledge when working on discussion questions. This research is in line with Nur Inayati's research (2015) which shows the results of an increase in indicators pay attention when teachers explain 11.67% from 88.33% to 100%. In addition, research conducted by Ela Purwanti (2014) showed an increase of 15.51% from 77.59% to 93.10% on the same indicator.

2. Indicator of read the subject matter

The increase in the percentage of accounting learning activities on this indicator amounted 46,01% from the cycle I of 46,30% to 92,31% in cycle II. The activity of reading material on the cycle II increased due to the difficulty level of the studied material is more complex. Students immediately read the subject matter either from the source books or handout given by the teacher. The students seemed serious and focus to understand the subject matter studied. On cycle I still look for students who have not read the material, it is because the subject matter in the cycle I easier, so that students consider themselves are already familiar with the subject matter. Problems can be resolved on the cycle II by the way teacher instruct students to avid

reader so that students gained more knowledge and also make easy for students in doing a quiz or assignment given by the teacher.

3. Indicators Asking About Material during the Teaching and Learning Process

An increase occurred using the STAD Type Cooperative Learning Model on this indicator. Cycle I obtained a percentage of 38.89% and the second cycle obtained a percentage of 90.38% and an increase of 51.49%. The increase in the first cycle to the second cycle occurred because in the first cycle the material and the questions given were considered easy by students so students rarely asked the teacher. But in the second cycle the material and discussion questions were considered to have more difficulties than the questions in the first cycle, so students tried to think hard to understand and work on the discussion questions and were motivated to ask the teacher about the material they did not understand. This research is in line with Nur Inayati's (2015) study which shows the results of an increase in indicators asking about the material that is not understood by 32.1% from 55% to 87.1%. In addition, research conducted by Ela Purwanti (2014) showed an increase of 18.97% from 63.79% to 82.76% on the same indicator.

4. Indicators of Answering Questions Asked by Teachers

An increase occurred using the STAD Type Cooperative Learning Model. In the first cycle obtained a percentage of 42.59% and in the

second cycle obtained a percentage of 82.69 %% and there has been an increase of 40.10%. The increase in this indicator occurs because students' understanding increases with the application of the STAD Cooperative Learning Model Type through group discussion and quiz work, so students are more motivated to understand the subject matter. In addition students are also motivated by additional points given by the teacher when students actively answer the questions that have been asked by the teacher. This research is in line with Nur Inayati's research (2015) which shows the results of an increase in indicators answering questions raised by teachers by 18.93% from 63.33% to 82.26%. In addition, Jatu Arifa Fahmi (2013) research showed the results of a 41.67% increase in the same indicator.

5. Indicators Expressing Opinions during Discussion

An increase occurred using the STAD Type Cooperative Learning Model. In the first cycle obtained a percentage of 68.52% and the second cycle obtained a percentage of 98.08% and an increase of 29.56%. The increase in this indicator occurs because students feel responsible for the success of their group friends who have not fully understood the material so that students who have more ability and who are more active try to help and explain in their language everyday so that it is easier to understand. In addition, by holding a quiz where each student contributes points to the success of the group, students are motivated to exchange knowledge so that students' knowledge of

the material increases. This research is in line with Nur Inayati's research (2015) which shows the results of an increase in indicators of students expressing opinions during discussions of 3.65% from 86.67% to 90.32%.

6. Indicator Working on the Task Group Given by the Teacher

An increase occurred using the STAD Type Cooperative Learning Model. In the first cycle obtained a percentage of 64.81% and the second cycle obtained a percentage of 100% and an increase of 35.19%. The increase in this indicator occurs because researchers and teachers encourage students to work together on the problems the teacher has given. The teacher and researcher encouraged everyone to take part in the greeting on the question. So that in the second cycle, where the question of discussion in this cycle was considered more complicated than the previous cycle, the students in each group tried to work on and understand the problem together. This research is in line with the research of Nuansa Ayu Febriana (2012) which shows the results of an increase in the indicators of working on group assignments given by teachers by 14.53% from 77.78% to 92.31%.

7. Indicator of Working Quiz Individually

An increase occurred using the STAD Type Cooperative Learning Model. In the first cycle obtained a percentage of 72.22% and the second cycle obtained a percentage of 92.31% and an increase of 20.09%. The increase in the second cycle occurred because students

better understood the subject matter because the teacher had previously explained and gained new insights from the discussion process while working on discussion questions so that students were confident when working on the quiz. In addition, the teacher also encourages and supervises students so that they quiz the questions individually and believe in their own abilities, although in the second cycle there are still some students who have not done the quiz independently. This study is in line with Nur Inayati's research (2015) which shows the results of an increase in the indicators of working on quizzes independently by 6.67% from 93.33% to 100%.

8. Indicators of Notes on Material or Questions Presented by the Teacher
An increase occurred using the STAD Type Cooperative Learning Model. In the first cycle obtained a percentage of 37.04% and in the second cycle obtained a percentage of 94.23% and an increase of 57.19%. An increase in this indicator occurs because students are aware of the importance of recording the subject matter. Recording useful subject matter for students so students better understand the existence of recorded material and can be re-learned when at home. This research is in line with Nur Inayati's research (2015) which shows the results of an increase in the indicators recorded 35.5% of the explained material from 50% to 85.5%.

From the 8 indicators outlined above, it can be seen that there is an increase in each indicator. Each indicator represents an overview of

students' accounting learning activities that have increased after using the Student Team Achievement Division (STAD) Cooperative Learning Model. Increased Accounting Learning Activities increased from the beginning to the end of the learning process, especially during group discussions because students are required to be active in order to be able to follow the STAD Cooperative Learning Type flow. In addition, students also realize that increased learning activities will have an impact on the success of learning in the classroom.

Increase in activity on each of these indicators in accordance with expressed by Usman (2013: 26-27), he suggest one way to improve and enhance learning activities is to increase student participation actively in teaching and learning activities by demanding an active response from students and using various teaching techniques, motivation, and reinforcement. According to Nugroho, Hartono, S.S. Edi (2009: 112) the advantages of Cooperative Learning Model Type STAD i.e. students more easily understand the subject matter because they are already accustomed to learning in cooperative work in groups to solve any issues and Cooperative Learning Model Type STAD can create a sense of confidence in the students, the atmosphere of the pillars, sharing and responsibility.

The implementation of the STAD learning model is also in accordance with the curriculum concept 2013 that curriculum 2013 development in a balance of knowledge - skills, scientific approaches to learning, learning

models (discovery, project-based and problem-based), and authentic assessments . (Ministry of Education and Culture, March 2018).

According to Isjoni (2010: 74) Cooperative Learning Model STAD type is one type of cooperative that emphasizes the existence of activities and interactions between students to motivate each other and help each other in mastering the subject matter in order to achieve maximum achievement. In addition, this study is also in line with research conducted by Nur Inayati and Ela Purwanti which shows an increase in Accounting Learning Activities by using the Student Team Achievement Divisions (STAD). Thus it can be concluded that the Cooperative Learning Model Type Student Team Achievement Divisions (STAD) can Improve Accounting Learning Activities of Class XII Social 1 Students of SMA N 1 Wonosari Academic Year 2018/2019.

C. Research Limitation

The research with the Implementation of the Cooperative Learning Model Type Student Team Achievement Division (STAD) to Improve Accounting Learning Activities of Class XII Social 1 Students of SMA N 1 Wonosari Academic Year 2018/2019 has several limitations. The limitations of the study include the following:

1. Classroom Action Research on student learning activities only used 4 types of activities from 8 activities that exist in the learning activity indicator theory, namely visual activity, oral activity, listening activity

and writing activity because the four types of activities above are the most prominent activities during learning Accounting in class XII Social 1 SMA N 1 Wonosari Academic Year 2018/2019.

2. The number of students in the implementation of cycle I and cycle II was different, because there were some students who sick, so that the comparison of the increase in cycle I and cycle II had a maximum number of different references.
3. Indicators of oral activity about answering questions posed by the teacher had not reflected actual Accounting Learning Activities. When the teacher gave a question, many students raised their hands to answer, but because of time constraints so not all students had the opportunity to answer.
4. In listening activity indicator due to the limitations of researchers to measure how students listen to the teacher's explanation and friends during teaching and learning activities, the researchers chosed to approach the results, namely by measured listening indicators through the product from listening, namely on oral indicators. If students could done oral activity, students have fulfilled the indicator of listening activity.

CHAPTER V

CONCLUSIONS AND SUGGESTIONS

A. Conclusions

Based on the results of the research and discussion in the previous chapter, it can be concluded that the Implementation of Cooperative Learning Model Type Student Team Achievement Division can Improve Accounting Learning Activities of students of class XII Social 1 SMA N 1 Wonosari Academic Year 2018/2019.

Increasing Accounting Learning Activities can be seen from the increase in the average score of Accounting Learning Activities from cycle I to cycle II and has reached the minimum specified criteria that is equal to $\geq 75\%$. The percentage score of the average Accounting Learning Activity was 57.41% in the first cycle and 92.03% in the second cycle. An increase from cycle I to cycle II was 34.63%.

This can also be proven by the increasing of 7 indicators of accounting learning activities and achieving the minimum criteria that have been set at 75%. The eight indicators are:

1. Students pay attention to the explanations delivered by teachers has increased by 8.76%, namely the first cycle of 77.78% to 86.54% in cycle II.
2. Students read the subject material has increased by 46,01%, namely the first cycle of 46,30% to 92,31% in cycle II.

3. Students asking about the material during the teaching and learning process experienced an increase of 51.49%, namely the first cycle 38.89% to 90.38% in the second cycle.
4. Students answering questions raised by teachers have increased by 40.10%, namely cycle I 42.59% to 82.69% in cycle II.
5. Students express opinions when discussions increase 29.56%, namely cycle I 68.52% to 98.08%.
6. Students working on group assignments given by teachers increased 35.19%, namely cycle I 64.81% to 100%.
7. Students working on individual quizzes increased by 20.09%, namely cycle I 72.22% to 92.31% in cycle II.
8. Students noted the material submitted by the teacher had increased by 57.19%, namely cycle I 37.04% to 94.23% in cycle II.

B. Suggestions

Based on the results of the research and the conclusions obtained, then to increase the Accounting Learning Activity by applying the Cooperative Learning Model Type Student Team Achievement Division (STAD) is given some suggestions as follows::

1. For Accounting Teachers of SMA N 1 Wonosari:
 - a. The need for innovation in the implementation of the learning process. The selection of learning methods must be adapted to the characteristics and abilities of students, so that teaching and learning can be carried out smoothly

- b. The teacher can apply the Student Team Achievement Divisions Cooperative Learning Model to Improve Learning Activities Accounting students in other basic competencies so that student activity does not only increase when research. The results showed that the indicator answered the questions posed by the teacher as the lowest percentage indicator, which was 82.69%. It is expected that the teacher can improve the indicators of answering the questions posed by the teacher so that the teacher can ensure that students have understood the material well.

2. For Students

It is better for students to be active in every classroom learning, activities carried out of course learning activities. The activeness of student learning activities during the learning process is very important to support maximum learning outcomes because if students are active in the classroom it will facilitate the absorption of the material explained by the teacher.

3. For Future Researcher

- a. Researchers are expected to be able to improve the aspects observed in learning activities so that they can show an increase in overall Accounting Learning Activities.
- b. Future studies can try to apply the Cooperative Learning Model Student Teams Condition Division (STAD) to improve Accounting Learning Activities in other Basic Competencies, so

as to enrich the repertoire of knowledge in the field of education
and help solve problems that exist in the field.

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APPENDICES

Appendix 1. Observation Sheet for Student Learning Activities

**LEMBAR OBSERVASI AKTIVITAS BELAJAR AKUNTANSI
SISWA KELAS XII IPS 1 SMA NEGERI 1 WONOSARI**

Klp	No Abs	Nama	Indikator Aktivitas Belajar Siswa								Jumlah
			Visual		Lisan			Menulis			
			1	2	3	4	5	6	7	8	
				</							

Appendix 2. Guidelines for Observation of Accounting Learning Activities

- 1) Pada saat kegiatan pembelajaran, siswa memperhatikan penjelasan yang disampaikan oleh guru.

Skor 2	Siswa memperhatikan guru secara langsung tanpa diminta guru
Skor 1	Siswa memperhatikan guru setelah diminta oleh guru
Skor 0	Siswa tidak memperhatikan penjelasan guru

- 2) Siswa membaca materi pelajaran

Skor 2	Siswa membaca materi pelajaran Akuntansi dengan kesadaran sendiri
Skor 1	Siswa membaca materi pelajaran Akuntansi setelah diperintah guru
Skor 0	Siswa tidak membaca materi pelajaran Akuntansi.

- 3) Siswa bertanya mengenai materi saat proses belajar mengajar

Skor 2	Siswa bertanya kepada guru lebih dari satu kali.
Skor 1	Siswa bertanya kepada guru hanya satu kali
Skor 0	Siswa tidak menanyakan materi saat proses belajar mengajar

- 4) Siswa menjawab pertanyaan yang diajukan guru

Skor 2	Siswa menjawab pertanyaan guru lebih dari satu kali
Skor 1	Siswa menjawab pertanyaan guru hanya satu kali saja
Skor 0	Siswa tidak menjawab pertanyaan guru

- 5) Siswa mengemukakan pendapat saat diskusi

Skor 2	Siswa aktif berdiskusi dengan memberikan pendapat lebih dari satu kali
Skor 1	Siswa ikut berdiskusi memecahkan masalah dengan memberi pendapat satu kali
Skor 0	Siswa hanya diam saat diskusi kelompok

- 6) Siswa mengerjakan tugas kelompok yang diberikan guru.

Skor 2	Siswa selalu berdiskusi dan bekerjasama dengan teman lain
Skor 1	Siswa kadang-kadang berdiskusi dan bekerjasama dengan teman lain dalam mengerjakan tugas

Skor 0	Siswa hanya diam saat mengerjakan tugas kelompok
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7) Siswa mengerjakan kuis secara individu

Skor 2	Siswa mengerjakan kuis secara mandiri
Skor 1	Siswa mengerjakan kuis secara mandiri namun kadang-kadang meminta bantuan temannya
Skor 0	Siswa mengerjakan kuis dengan bantuan teman lain/mencontek

8) Siswa mencatat materi atau soal yang disampaikan guru

Skor 2	Siswa mencatat materi atau soal yang disampaikan oleh guru tanpa diminta oleh guru
Skor 1	Siswa mencatat materi atau soal yang disampaikan oleh guru setelah diminta oleh guru
Skor 0	Siswa tidak mencatat materi atau soal yang disampaikan oleh guru

Appendix 3. Field Note Format

CATATAN LAPANGAN SIKLUS ...

Hari, tanggal :

Waktu :

Materi Pokok :

Jumlah Siswa :

Catatan :

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.....

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.....

.....

.....

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.....

.....

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.....

.....

Wonosari, 2019

Peneliti

Gitta Permata Widyani
NIM. 15803241012

Appendix 4. Group Division

DAFTAR PENGELOMPOKAN SISWA SIKLUS I DAN II
KELAS XII IPS 1 SMA N 1 WONOSARI

No	Nama Siswa	Kelompok
1	Agata Mustika Kusuma D	1
2	Deva Nanda Marveli	
3	Imam Baihaqie	
4	Mochammad Shiddiq Rofi'i	
5	Nadia Lufitasari Azzahro	
1	Angela De Marici Frederica I. M	2
2	Bernadeta Kunthi Maharani	
3	Indriana Diani Putri	
4	Marchello Naufaldi	
5	Winda Yuliyanti	
1	Avicenna Putri Hamidah	3
2	Innada Lathifah Putri	
3	Maha Kartika Ratri	
4	Odilia Reggi Dwi Pratiwi	
5	Rio Aldi Bima Bahari	
1	Fikriatul Irdina Ayuningtyas	4
2	Jeryn Anggitasari	
3	Kinanthi Wahyu Saputri	
4	Sri Isnainiyah Retno Yulianti	
5	Wahyu Bismoko Yuwono	
1	Aldienezha Devangga R	5
2	Anisa Ilma Wardhani	
3	Indra Cahya Purnama	
4	Nanda Erviana Istiqomah	
5	Rafifah Hana Maimunah	
1	Akmalia Nurmillaty Salsabila D	6
2	Helmi Thahir Putra Negara	
3	Ismawiyah	
4	Ismu Agung Alfarist	
5	Ayu Aishya Putri	

Appendix 5. Student Attendance List

SMA NEGERI 1 WONOSARI KABUPATEN GUNUNGKIDUL

Jalan Brigjen Katmomo No. 04 Wonosari Gunungkidul 55813 Telp. 391079 Faks. 391097 Twitter: @sma1wonosari

DAFTAR HADIR KELAS XII IPS 1

Semester : 2


Tahun Pelajaran : 2018/2019

URUT	NOMOR		NAMA	JK	AGM	TANGGAL TATAP MUKA										Jumlah		
	NISN	IND				15/1	16/1	17/1	18/1	19/1	20/1	21/1	22/1	23/1	S	I	A	
1	0014451376	11581	AGATA MUSTIKA KUSUMA DEWI	P	Kth	.	.											
2	0015519375	11587	AKMALIA NURMILLATY SALSABILA DAHLAN	P	Isl	.	.											
3	0000744107	11588	ALDIENEZHA DEVANGGA RAFZANJANI	L	Isl	.	.											
4	0016193394	11595	ANGELA DE MARICI FREDERICA INTAN MAHAR	P	Kth	.	.											
5	0013222037	11599	ANISA ILMA WARDHANI	P	Isl	.	.											
6	0002121315	11615	AVICENNA PUTRI HAMIDAH	P	Isl	.	.											
7	0016435550	11616	AYU AISHYA PUTRI	P	Isl	.	.											
8	0003581828	11620	BERNADETA KUNTHI MAHARANI	P	Kth	.	.											
9	0000744117	11629	DEVA NANDA MARVELI	P	Isl	.	.											
10	0014451947	11656	FIKRIATUL IRDINA AYUNINGTYAS	P	Isl	.	.											
11	0013775501	11665	HELMI THAHIR PUTRA NEGARA	L	Isl	.	.											
12	0014504205	11672	IMAM BAIHAQIE	L	Isl	.	.											
13	0015570774	11673	INDRA CAHYA PURNAMA	L	Isl	.	.											
14	0010501370	11674	INDRIANA DIANI PUTRI	P	Isl	.	.											
15	0015537950	11675	INNADA LATHIFAH PUTRI	P	Isl	.	.											
16	0010469823	11679	ISMAWIYAH	P	Isl	.	.											
17	0014455388	11680	ISMU AGUNG ALFARIST	L	Isl	.	.											
18	0010731140	11681	JERYN ANGGITASARI	P	Isl	.	.											
19	0000744109	11686	KINANTHI WAHYU SAPUTRI	P	Isl	.	.											
20	0010469206	11693	MAHA KARTIKA RATRI	P	Isl	.	.											
21	0015519380	11695	MARCELLO NAUFALDI	L	Isl	.	.											
22	0001325728	11699	MOHAMMAD SHIDDIQ ROFI	L	Isl	5	5									2		
23	0000742593	11707	NADIA LUTFITASARI AZZAHRO	P	Isl	.	.											
24	0015518174	11709	NANDA ERVIANA ISTIQOMAH	P	Isl	.	.											
25	0008198348	11724	ODILIA REGGI DWI PRATIWI	P	Kth	.	.											
26	0011403451	11730	RAFIFAH HANA MAIMUNAH	P	Isl	.	.											
27	0016452504	11742	RIO ALDI BIMA BAHARI	L	Isl	5	5									2		
28	0011202083	11760	SRI ISNAINIYAH RETNO YULIANTI	P	Isl	.	.											
29	0015159052	11774	WAHYU BISMOKO YUWONO	L	Isl	.	5									1		
30	0001149036	11777	WINDA YULIYANTI	P	Isl	5	5									2		
31																		

Mengetahui
Kepala Sekolah

Guru Mata Pelajaran/
Wali Kelas


Muh Taufiq Salyono, S.Pd., M.Pd.Si.
NIP. 19670815 199001 1 001


GITTA PERMATA W
NIP.

Mengetahui
Kepala Sekolah

Muh Taufiq Salyono, S.Pd., M.Pd.Si.
NIP. 19670815 199001 1 001

Guru Mata Pelajaran/
Wali Kelas


GITTA PERWATA W.
NIP.

Appendix 6. Syllabus

Pak Wiji (Ketua Asosiasi Guru Ekonomi Indonesia)



**SILABUS MATA PELAJARAN
SEKOLAH MENENGAH ATAS/MADRASAH ALIYAH
(SMA/MA)**

**MATA PELAJARAN
EKONOMI**

**KEMENTERIAN PENDIDIKAN DAN KEBUDAYAAN
JAKARTA, 2016**

PENDAHULUAN

- Rasional

Tema sentral pengembangan Kurikulum 2013 adalah menghasilkan insan Indonesia yang produktif, kreatif, inovatif, melalui penguatan sikap, keterampilan, dan pengetahuan yang terintegrasi. Dalam rangka mewujudkan hal tersebut, maka proses pembelajaran pada satuan pendidikan harus diselenggarakan secara interaktif, inspiratif, menyenangkan, menantang, dan memotivasi siswa untuk berpartisipasi aktif, serta memberikan ruang bagi tumbuhnya prakarsa, kreativitas, dan kemandirian sesuai dengan potensi bakat, minat, dan perkembangan fisik, serta psikologis siswa.

Abad 21 dikenal dengan era globalisasi yang ditandai dengan peradaban, budaya, dan batas antarbangsa menjadi semakin menyatu. Manusia dapat dengan mudah berbaur dengan manusia lain di berbagai belahan bumi. Proses mobilitas dan konektivitas orang, barang, dan jasa, serta informasi antarwilayah dan antarnegara semakin tinggi. Mobilitas tersebut dapat berbentuk distribusi barang dan jasa dalam kegiatan ekonomi global, lalu lintas pembayaran internasional, kegiatan pariwisata, pertukaran sumber daya ekonomi, serta transfer teknologi informasi dan komunikasi (TIK). Tantangan abad 21 terletak pada kecakapan individu dalam menghadapi perubahan dan perkembangan zaman. Untuk menjawab tantangan tersebut, maka perlu disiapkan sumber daya manusia (SDM) yang memiliki kompetensi berpikir kritis dan pemecahan masalah, inovatif dan kreatif, komunikatif dan kerja sama, serta pemahaman tentang teknologi, demokratis, terbuka, mampu bersaing dan bersanding, dan santun.

Fenomena tersebut di atas selain berdampak positif, juga dapat menimbulkan efek negatif yang perlu diantisipasi dengan perubahan paradigma pembangunan. Paradigma pembangunan perlu ditransformasikan dari paradigma yang berfokus pada kekayaan alam menuju paradigma peradaban sebagai kekayaan dan modal pembangunan sehingga menghasilkan manusia sebagai pelaku atau produsen.

Kurikulum mata pelajaran Ekonomi sebagai bagian integral dari Kurikulum 2013 dirancang untuk menyiapkan siswa agar memiliki kompetensi yang dibutuhkan tersebut. Untuk itu, kompetensi dasar (KD) dan materi pembelajaran mata pelajaran Ekonomi disusun dengan memperhatikan urutan (*sequence*), kedalaman dan keluasan materi, rumusan Kata Kerja Operasional (KKO) yang sesuai dengan tuntutan kompetensi inti, linieritas dan koherensi struktur kompetensi, dan kontekstualisasi peraturan perundangan.

Perubahan tata kelola lembaga jasa keuangan, perkembangan sistem dan alat pembayaran, pentingnya literasi keuangan, perkembangan TIK dan perkembangan model kerja sama ekonomi internasional seperti Uni Eropa (UE), ASEAN-China *Free Trade Area* (ACFTA) dan Masyarakat Ekonomi ASEAN (MEA) yang berdampak terhadap cara manusia dalam melakukan produksi, distribusi dan konsumsi serta perubahan struktur pasar. Hal tersebut sangat perlu diintegrasikan dalam proses pembelajaran sehingga pembelajaran lebih kontekstual dan menarik minat belajar siswa.

Silabus ini disusun dengan format dan penyajian/penulisan yang sederhana sehingga mudah dipahami dan dilaksanakan oleh guru. Penyederhanaan format dimaksudkan agar penyajiannya lebih efisien, tidak terlalu banyak halaman namun lingkup dan substansinya tidak berkurang, serta tetap mempertimbangkan tata urutan (*sequence*) materi dan kompetensinya. Penyusunan silabus ini dilakukan dengan prinsip keselarasan antara ide, desain, dan pelaksanaan kurikulum; mudah diajarkan oleh guru (*teachable*); mudah dipelajari oleh siswa (*learnable*); terukur pencapaiannya (*measurable*), dan bermakna untuk dipelajari (*worth to learn*) sebagai bekal untuk kehidupan dan kelanjutan pendidikan siswa.

Silabus ini merupakan acuan bagi guru dalam melakukan pembelajaran agar siswa mampu memahami materi pembelajaran ekonomi dengan melakukan aktivitas mengamati, menanya, mengumpulkan informasi menalar, dan mengomunikasikan.

Silabus ini bersifat fleksibel, kontekstual, dan memberikan kesempatan kepada guru untuk mengembangkan dan melaksanakan pembelajaran, serta mengakomodasi keunggulan-keunggulan lokal. Atas dasar prinsip tersebut, silabus berisi tiga kolom yang mencakup kompetensi dasar, materi pembelajaran, dan kegiatan pembelajaran. Uraian pembelajaran yang terdapat dalam silabus merupakan kegiatan yang dirancang berbasis aktifitas. Pembelajaran tersebut merupakan alternatif dan inspiratif sehingga guru dapat mengembangkan berbagai model yang sesuai dengan karakteristik mata pelajaran. Dalam melaksanakan silabus ini guru diharapkan kreatif dalam mengembangkan materi, mengelola proses pembelajaran, menggunakan metode dan model pembelajaran yang disesuaikan dengan situasi dan kondisi masyarakat serta tingkat perkembangan kemampuan siswa.

- Kompetensi yang Diharapkan Setelah Siswa Mempelajari Ilmu Pengetahuan Sosial di Pendidikan Dasar dan Pendidikan Menengah

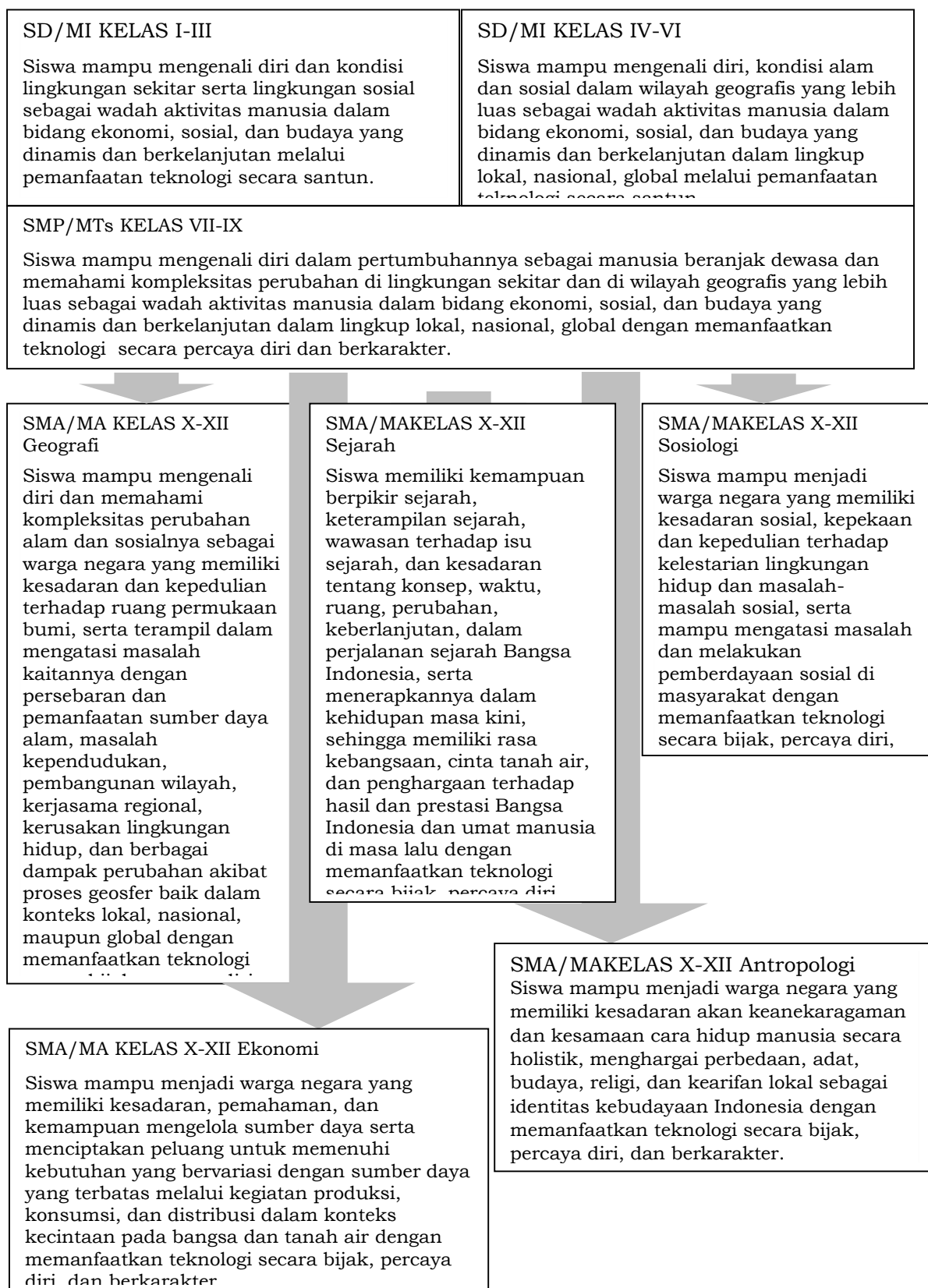
Ilmu Pengetahuan Sosial (IPS) menjadi salah satu mata pelajaran di pendidikan dasar (SD/MI dan SMP/MTs), sedangkan di pendidikan menengah (SMA/MA) IPS sebagai kelompok peminatan bersama-sama dengan peminatan MIPA; Bahasa dan Budaya. IPS di pendidikan dasar khususnya SD, bersifat terpadu-*integrated* karena itu pembelajarannya tematik. Pada kelas rendah (I,II dan III) IPS dipadukan dengan mata pelajaran Bahasa Indonesia, PPKn, dan Matematika; pada SD/MI kelas tinggi (Kelas IV, V, dan VI) menjadi mata pelajaran yang berdiri sendiri. Pada jenjang SMP/MTs, pembelajarannya bersifat terpadu-korelatif, secara materi konsep-konsep ilmu sosial dalam IPS belum terikat pada tema. Pada pendidikan menengah yaitu SMA/MA IPS menjadi kelompok peminatan, yang di dalamnya terdiri atas mata pelajaran yang berdiri sendiri (*monodisipliner*) yaitu Geografi, Sosiologi, Ekonomi, dan Sejarah. Kajian Antropologi merupakan bagian dari rumpun atau kelompok ilmu-ilmu sosial, akan tetapi kebijakan dalam penyelenggaraan peminatan di SMA/MA, mata pelajaran Antropologi masuk dalam peminatan Bahasa dan Budaya. Dengan demikian, pemetaan kompetensi Antropologi menjadi bagian dari kelompok IPS.

Berkaitan dengan penjelasan di atas, kompetensi siswa yang diharapkan setelah mengikuti pembelajaran IPS di pendidikan dasar dan kelompok peminatan IPS di pendidikan menengah adalah sebagai berikut.

- Mengenal dan memahami konsep-konsep yang berkaitan dengan kehidupan masyarakat dan lingkungannya;
 - Mengaplikasikan teori, pendekatan dan metode ilmu-ilmu sosial dan humaniora, dalam penelitian sederhana dan mengomunikasikan secara lisan dan/atau tulisan sesuai dengan kaidah penulisan ilmiah dengan memanfaatkan teknologi informasi;
 - Berpikir logis dan kritis, rasa ingin tahu, inkuiri, kreatif, inovatif, kolaboratif dan terampil menyelesaikan masalah dalam kehidupan masyarakat;
 - Memahami dampak dari perkembangan ilmu pengetahuan terhadap perkembangan teknologi dan kehidupan manusia baik di masa lalu maupun potensi dampaknya di masa depan bagi dirinya, orang lain, dan lingkungannya;
 - Memiliki komitmen dan kesadaran terhadap nilai-nilai sosial dan kemanusiaan serta bangga menjadi warga negara Indonesia;
 - Berkomunikasi, bekerja sama, dan berdaya saing dalam masyarakat yang majemuk, di tingkat lokal, nasional, global.
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- Kompetensi yang Diharapkan Setelah Siswa Mempelajari Mata Pelajaran Ekonomi di Sekolah Menengah Atas/Madrasah Aliyah

Kompetensi Mata Pelajaran Ekonomi SMA/MA mencakup sikap, pengetahuan, dan keterampilan yang harus dimiliki dan dikuasai siswa merupakan pengembangan yang tidak terpisahkan dari kompetensi IPS SD/MI dan SMP/MTs. Pengembangan kompetensi Mata Pelajaran Ekonomi memperhatikan prinsip relevansi dan keberlanjutan (kontinuitas) dari kompetensi yang telah diberikan sebelumnya.

Berikut adalah kompetensi yang diharapkan setelah siswa mempelajari mata pelajaran Ekonomi SMA/MA.



Gambar 1. Peta Kompetensi Ilmu Pengetahuan Sosial Kelas I – XII
Kompetensi mata pelajaran Ekonomi sebagaimana pada gambar di atas, dicapai secara bertahap dalam tingkat perkembangannya mulai dari kelas X sampai dengan kelas XII.

Oleh karena itu, kompetensi yang diharapkan setelah siswa mempelajari mata pelajaran Ekonomi di SMA/MA kelas X – XII adalah agar siswa mampu menjadi warga negara yang memiliki kesadaran, pemahaman, dan kemampuan mengelola sumber daya alam serta menciptakan peluang untuk memenuhi kebutuhan yang bervariasi dengan sumber daya yang terbatas melalui kegiatan produksi, konsumsi, dan distribusi dalam konteks kecintaan pada bangsa dan tanah air dengan memanfaatkan teknologi secara bijak, percaya diri, dan berkarakter.

- Kerangka Pengembangan Kurikulum Mata Pelajaran Ekonomi Sekolah Menengah Atas/Madrasah Aliyah

Mata Pelajaran Ekonomi diberikan pada jenjang SMA/MA kelas X, XI, dan XII untuk peminatan IPS dan menjadi pilihan kelompok mata pelajaran lintas minat bagi peminatan lain (peminatan Matematika dan Ilmu Pengetahuan Alam, Bahasa dan Budaya serta Keagamaan). Kerangka pengembangan kurikulum mata pelajaran ekonomi yang diformulasikan dalam Kompetensi Dasar mengacu kepada Kompetensi Inti.

Kompetensi sikap spiritual dan sikap sosial, dicapai melalui pembelajaran tidak langsung (*indirect teaching*) yaitu keteladanan, pembiasaan, dan budaya sekolah, dengan memperhatikan karakteristik mata pelajaran serta kebutuhan dan kondisi siswa. Penumbuhan dan pengembangan kompetensi sikap dilakukan sepanjang proses pembelajaran berlangsung dan dapat digunakan sebagai pertimbangan guru dalam mengembangkan karakter siswa lebih lanjut.

Penyempurnaan kurikulum mata pelajaran ekonomi dilakukan atas dasar masukan dari publik (masyarakat sipil, asosiasi profesi, akademisi, kalangan persekolahan) terhadap ide, dokumen, dan implementasi kurikulum yang diperoleh melalui monitoring dan evaluasi serta dari berbagai media. Penyempurnaan mencakup penataan kompetensi dasar (KD) dan materi pembelajaran dengan memperhatikan urutan (*sequence*), kedalaman dan keluasan materi disesuaikan dengan tuntutan pembelajaran abad 21, rumusan kata kerja operasional (KKO) yang sesuai dengan tuntutan kompetensi inti, linieritas dan koherensi struktur kompetensi dengan tetap memperhatikan ruang lingkup materi, dan kontekstualisasi peraturan perundangan, serta penyederhaan format silabus agar mudah dipahami.

Ruang lingkup materi dan Tabel peta materi mata pelajaran ekonomi dalam rangka mencapai Kompetensi Inti pada jenjang SMA/MA adalah sebagai berikut.

1. Ilmu Ekonomi Mikro
2. Ilmu Ekonomi Makro
3. Badan Usaha (BUMN/BUMD/BUMS/Koperasi)
4. Manajemen
5. Akuntansi

Tabel
Peta Materi Mata Pelajaran Ekonomi SMA/MA

Kelas X	Kelas XI	Kelas XII
• Konsep dasar ilmu ekonomi	• Konsep dan metode penghitungan	• Akuntansi sebagai sistem informasi

Kelas X	Kelas XI	Kelas XII
<ul style="list-style-type: none"> • Masalah ekonomi dalam sistem ekonomi • Peran pelaku ekonomi dalam kegiatan ekonomi • Keseimbangan pasar dan struktur pasar • Bank sentral, sistem pembayaran dan alat pembayaran • Lembaga jasa keuangan dalam perekonomian Indonesia • Konsep manajemen • Konsep badan usaha dalam perekonomian Indonesia • Perkoperasian dalam perekonomian Indonesia 	<p>pendapatan nasional</p> <ul style="list-style-type: none"> • Konsep pertumbuhan ekonomi dan pembangunan ekonomi serta permasalahan dan cara mengatasinya • Permasalahan ketenagakerjaan dalam pembangunan ekonomi • Indeks harga dan inflasi • Kebijakan moneter dan kebijakan fiskal • APBN dan APBD dalam pembangunan ekonomi • Perpajakan dalam pembangunan ekonomi • Konsep dan kebijakan perdagangan internasional • Kerja sama ekonomi internasional 	<ul style="list-style-type: none"> • Konsep persamaan dasar akuntansi • Tahapan siklus akuntansi pada perusahaan jasa (pencatatan, pengikhtisaran, pelaporan, dan penutupan) • Tahapan siklus akuntansi pada perusahaan dagang (pencatatan, pengikhtisaran, pelaporan, dan penutupan)

- Pembelajaran dan Penilaian

1. Pembelajaran

Tuntutan pembelajaran saintifik disamping pencapaian kompetensi pengetahuan dan kompetensi keterampilan juga menekankan pada kompetensi spiritual dan sosial siswa. Dengan cara ini maka siswa tidak hanya diberikan pengetahuan, melainkan juga keterampilan serta pembentukan sikap dan perilaku; siswa tidak hanya tahu apa dan siapa akan tetapi juga tahu mengapa dan bagaimana sehingga menjadi perilaku pembiasaan dalam kehidupan sehari-hari, misalnya sikap dan perilaku jujur, disiplin, tanggungjawab, santun, dan nilai-nilai lainnya.

Perubahan paradigma belajar menuntut adanya kreativitas dan inovasi untuk menyesuaikan dengan tuntutan kompetensi abad 21, yang mencakup kemampuan: komunikasi, etika kerja, kemampuan prosedur, kerja sama, dan menerapkan pengetahuan dalam pekerjaan. Oleh karena itu, proses pembelajaran harus mendorong siswa untuk memiliki berbagai kecakapan yaitu: berkomunikasi lisan dan tulisan; etika dan etos kerja yang baik; bekerja sama/bersanding dengan siapa saja; prosedural (memahami dan membuat); dan mampu menerapkan pengetahuan untuk menyelesaikan permasalahan dalam kehidupan nyata.

Pembelajaran mata pelajaran ekonomi menggunakan pendekatan saintifik. Pendekatan saintifik dapat menggunakan berbagai strategi dan model pembelajaran seperti: *discovery learning*, *inquiry learning*, *project based learning*, dan *problem based learning*. Namun demikian, pendidik dapat menggunakan pendekatan, metode, dan model pembelajaran lain sesuai dengan karakteristik siswa, isu perkembangan perekonomian, dan ekosistem pendidikan. Misalnya terjadinya kenaikan harga kebutuhan pokok, fluktuasi nilai tukar mata uang, perdagangan bebas, masalah lapangan kerja, dan sebagainya. Dalam menyelesaikan masalah-masalah tersebut guru dapat menggunakan pendekatan kontekstual (*contextual teaching and learning*), pembelajaran kooperatif (*cooperative learning*), pemecahan masalah (*problem solving*), dan model lainnya sesuai dengan permasalahan yang dipelajari.

Perubahan paradigma pembelajaran di kelas yang menjadi tuntutan pendidik pada implementasi Kurikulum 2013 yaitu:

- a. Pembelajaran diarahkan untuk mendorong siswa mencari tahu dan bukan diberitahu dari berbagai sumber belajar yang tersedia di mana saja dan kapan saja melalui mengamati,
- b. Pembelajaran diarahkan untuk mampu merumuskan masalah dengan melatih kemampuan bertanya, bukan hanya menyelesaikan masalah dengan menjawab melalui bantuan teknologi yang dapat menyajikan dan memproses data dengan cepat dan tepat,
- c. Pembelajaran diarahkan untuk memotivasi siswa dan melatih berpikir analitis (mengambil keputusan) bukan berpikir mekanis (rutin),
- d. Pembelajaran menekankan pentingnya kerja sama dan kolaborasi dalam menyelesaikan masalah, sehingga dapat mengomunikasikan informasi yang dihasilkan, baik cara perolehannya maupun kegunaan informasi tersebut, dan
- e. Pendidik diharapkan mampu merancang penilaian autentik yang mengarah pada berpikir tingkat tinggi.

2. Penilaian

Penilaian hasil belajar oleh pendidik adalah proses pengumpulan informasi/data tentang capaian pembelajaran siswa dalam aspek sikap, aspek pengetahuan, dan aspek keterampilan yang dilakukan secara terencana dan sistematis yang dilakukan untuk memantau proses, kemajuan belajar, dan perbaikan hasil belajar melalui penugasan dan evaluasi hasil belajar.

Penilaian hasil belajar oleh pendidik dilaksanakan untuk memenuhi fungsi formatif dan sumatif dalam penilaian. Penilaian hasil belajar oleh pendidik memiliki tujuan untuk mengetahui tingkat penguasaan kompetensi, menetapkan ketuntasan penguasaan kompetensi, menetapkan program perbaikan atau pengayaan berdasarkan tingkat penguasaan kompetensi, dan memperbaiki proses pembelajaran.

Penilaian kompetensi sikap dilakukan melalui pengamatan sebagai sumber informasi utama, sedangkan penilaian melalui penilaian diri dan penilaian antarteman digunakan sebagai informasi pendukung. Hasil penilaian sikap oleh pendidik disampaikan dalam bentuk predikat atau deskripsi. Hasil penilaian sikap digunakan sebagai pertimbangan pengembangan karakter siswa lebih lanjut. Sedangkan penilaian pengetahuan dilakukan melalui tes tertulis, tes lisan, dan penugasan sesuai dengan

kompetensi yang dinilai. Penilaian keterampilan dilakukan melalui unjuk kerja/praktik, produk, proyek, portofolio dan/atau teknik lain sesuai dengan kompetensi yang dinilai sesuai dengan karakteristik mata pelajaran Ekonomi.

- Kontekstualisasi Pembelajaran Sesuai dengan Kondisi Lingkungan dan Siswa

Kegiatan pembelajaran pada silabus ini dapat disesuaikan dan diperkaya dengan konteks daerah atau sekolah, serta konteks global untuk mencapai kualitas optimal hasil belajar pada siswa terhadap Kompetensi Dasar. Agar pembelajaran lebih kontekstual, maka guru diharapkan menggunakan lingkungan sebagai sumber belajar. Misalnya pasar tradisional, koperasi, industri kreatif, sumber daya kelautan, pesisir, hutan, dan sebagainya. Selain itu, guru juga diharapkan dapat memanfaatkan teknologi informasi dan komunikasi (TIK), buku teks pelajaran, lembar kerja siswa (LKS), dan referensi lain yang relevan sebagai sumber belajar, serta dapat diperkaya dengan konteks lokal sesuai dengan kondisi lingkungan sekitar. Lembar kerja siswa sedapat mungkin disusun oleh guru dengan memberi peluang untuk berkembangnya kreativitas siswa yang terlibat dalam merancang prosedur kegiatan. Lembar kerja siswa merupakan panduan bagi siswa untuk melakukan sesuatu yang menghasilkan kemampuan berpikir.

II. KOMPETENSI DASAR, MATERI PEMBELAJARAN, DAN KEGIATAN PEMBELAJARAN

Kurikulum 2013 menggunakan pembelajaran langsung (*direct teaching*) dan tidak langsung (*indirect teaching*). Pembelajaran langsung adalah pembelajaran yang mengembangkan pengetahuan, kemampuan berpikir, dan keterampilan menggunakan pengetahuan melalui interaksi langsung dengan sumber belajar yang menghasilkan pengetahuan dan keterampilan langsung yang disebut dengan dampak pembelajaran (*instructional effect*). Pembelajaran langsung dilaksanakan dalam proses pembelajaran Kompetensi Pengetahuan dan Kompetensi Keterampilan. Pembelajaran tidak langsung adalah pembelajaran melalui keteladanan, ekosistem pendidikan, dan proses pembelajaran pengetahuan dan keterampilan yang diharapkan memiliki dampak pengiring (*nurturant effect*) terhadap pembentukan sikap dan perilaku siswa.

A. Kelas X

Alokasi Waktu: 3 jam pelajaran/minggu

Kompetensi Sikap Spiritual dan Kompetensi Sikap Sosial dicapai melalui pembelajaran tidak langsung (*indirect teaching*) pada pembelajaran Kompetensi Pengetahuan dan Kompetensi Keterampilan melalui keteladanan, pembiasaan, dan budaya sekolah dengan memperhatikan karakteristik mata pelajaran, serta kebutuhan dan kondisi siswa.

Penumbuhan dan pengembangan kompetensi sikap dilakukan sepanjang proses pembelajaran berlangsung, dan dapat digunakan sebagai pertimbangan guru dalam mengembangkan karakter siswa lebih lanjut.

Pembelajaran untuk Kompetensi Pengetahuan dan Kompetensi Keterampilan sebagai berikut.

Kompetensi Dasar	Materi Pembelajaran	Kegiatan Pembelajaran
Siswa mampu: 3.1 mendeskripsikan konsep ilmu ekonomi 4.1 mengidentifikasi kelangkaan dan biaya peluang dalam memenuhi kebutuhan	Konsep Dasar Ilmu Ekonomi <ul style="list-style-type: none">• Pengertian ilmu ekonomi• Masalah ekonomi (Kelangkaan dan kebutuhan yang relatif tidak terbatas)• Pilihan (kebutuhan dan keinginan) dan skala prioritas• Kebutuhan dan alat pemuas kebutuhan• Biaya peluang (<i>opportunity cost</i>)• Prinsip ekonomi• Motif ekonomi	<ul style="list-style-type: none">• Mengamati dan membaca berbagai sumber belajar yang relevan tentang konsep ilmu ekonomi• Mengajukan pertanyaan dan berdiskusi untuk mendapat klarifikasi tentang konsep ilmu ekonomi• Melakukan identifikasi tentang kelangkaan dan biaya peluang serta membuat pola hubungan antara kelangkaan dan biaya peluang serta

Kompetensi Dasar	Materi Pembelajaran	Kegiatan Pembelajaran
	<ul style="list-style-type: none"> Pembagian ilmu ekonomi Ekonomi syariah (pengertian, tujuan, prinsip dan karakteristik ekonomi syariah) 	<p>menyimpulkan tentang konsep ilmu ekonomi</p> <ul style="list-style-type: none"> Menyajikan hasil identifikasi tentang kelangkaan dan biaya peluang sebagai bagian dari konsep ilmu ekonomi berdasarkan data/informasi dari berbagai sumber belajar yang relevan secara lisan dan tulisan
<p>Siswa mampu:</p> <p>3.2 menganalisis masalah ekonomi dalam sistem ekonomi</p> <p>4.2 menyajikan hasil analisis masalah ekonomi dalam sistem ekonomi</p>	<p>Masalah Pokok Ekonomi</p> <ul style="list-style-type: none"> Permasalahan pokok ekonomi Klasik (produksi, distribusi, dan konsumsi) dan ekonomi modern (apa, bagaimana, untuk siapa) barang diproduksi <p>Sistem Ekonomi</p> <ul style="list-style-type: none"> Pengertian sistem ekonomi Macam-macam sistem ekonomi Kekuatan dan kelemahan masing-masing sistem ekonomi <p>Sistem Perekonomian Indonesia</p> <ul style="list-style-type: none"> Karakteristik perekonomian Indonesia menurut UUD 1945 Pasal 33 Nilai-nilai dasar perekonomian Indonesia menurut UUD 1945 Pasal 33 (kerja sama, kekeluargaan, gotong royong, keadilan) 	<ul style="list-style-type: none"> Mencermati berbagai sumber belajar yang relevan (termasuk lingkungan sekitar) tentang masalah ekonomi dan sistem ekonomi Mengajukan pertanyaan dan berdiskusi untuk memperdalam dan mengklarifikasi tentang masalah ekonomi dan sistem ekonomi Mengumpulkan data dan informasi pendukung melalui observasi/pengamatan dan atau wawancara kepada narasumber tentang masalah ekonomi dan sistem ekonomi dari sumber yang relevan Menganalisis informasi dan data-data yang diperoleh tentang masalah ekonomi dan sistem ekonomi untuk membuat pola hubungan antara masalah ekonomi dengan sistem ekonomi serta mendapatkan kesimpulan

Kompetensi Dasar	Materi Pembelajaran	Kegiatan Pembelajaran
		<ul style="list-style-type: none"> Menyajikan hasil analisis tentang masalah ekonomi dalam sistem ekonomi secara lisan dan tulisan
<p>Siswa mampu:</p> <p>3.3 menganalisis peran pelaku ekonomi dalam kegiatan ekonomi</p> <p>4.3 menyajikan hasil analisis peran pelaku ekonomi dalam kegiatan ekonomi</p>	<p>Kegiatan Ekonomi</p> <ul style="list-style-type: none"> Produksi (Pengertian produksi, faktor-faktor produksi, teori perilaku produsen, konsep biaya produksi, konsep penerimaan, dan laba maksimum) Distribusi (Pengertian distribusi, faktor-faktor yang memengaruhi distribusi, mata rantai distribusi) Konsumsi (Pengertian konsumsi, tujuan konsumsi, faktor-faktor yang memengaruhi konsumsi, teori perilaku konsumen) <p>Pelaku Ekonomi</p> <ul style="list-style-type: none"> Pelaku-pelaku ekonomi: Rumah Tangga Konsumsi (konsumen), Rumah Tangga Produksi (produsen), Pemerintah, dan Masyarakat Luar Negeri Peran pelaku ekonomi Model diagram interaksi antarpelaku ekonomi (<i>circular flow diagram</i>) sederhana (dua sektor), tiga sektor, dan empat sector 	<ul style="list-style-type: none"> Mengamati peran pelaku ekonomi dalam kegiatan produksi, distribusi dan konsumsi dari berbagai sumber belajar yang relevan (termasuk lingkungan sekitar) Mengajukan pertanyaan dan berdiskusi tentang peran pelaku ekonomi dalam kegiatan produksi, distribusi dan konsumsi Menganalisis informasi dan data-data yang diperoleh tentang peran pelaku ekonomi dalam kegiatan produksi, distribusi dan konsumsi Menyajikan hasil analisis peran pelaku ekonomi dalam bentuk diagram interaksi antarpelaku ekonomi (<i>circular flow diagram</i>) sederhana (dua sektor), tiga sektor, dan empat sektor secara lisan dan tulisan
<p>Siswa mampu:</p> <p>3.4 mendeskripsikan terbentuknya keseimbangan pasar dan struktur pasar</p> <p>4.4 menyajikan hasil</p>	<p>Permintaan dan Penawaran</p> <ul style="list-style-type: none"> Pengertian permintaan dan penawaran Faktor-faktor yang memengaruhi permintaan dan 	<ul style="list-style-type: none"> Mengamati dan membaca referensi dari berbagai sumber belajar yang relevan tentang terbentuknya keseimbangan pasar

Kompetensi Dasar	Materi Pembelajaran	Kegiatan Pembelajaran
<p>pengamatan tentang perubahan harga dan kuantitas keseimbangan di pasar</p>	<p>penawaran</p> <ul style="list-style-type: none"> • Fungsi permintaan dan penawaran • Hukum permintaan dan penawaran serta asumsi-asumsinya • Kurva permintaan dan kurva penawaran • Pergerakan di sepanjang kurva dan pergeseran kurva (permintaan dan penawaran) • Proses terbentuknya keseimbangan pasar • Elastisitas permintaan dan penawaran <p>Peran pasar dalam perekonomian</p> <ul style="list-style-type: none"> • Pengertian pasar • Peran pasar dalam perekonomian • Macam-macam pasar • Struktur pasar/ bentuk pasar • Peran Iptek terhadap perubahan jenis dan struktur pasar 	<p>(permintaan, penawaran dan harga keseimbangan) dan struktur pasar</p> <ul style="list-style-type: none"> • Melakukan observasi/pengamatan dan wawancara kepada narasumber untuk memperdalam dan mendapatkan klarifikasi tentang terbentuknya keseimbangan pasar dan struktur pasar • Mengolah dan menyimpulkan berdasarkan data hasil pengamatan/wawancara tentang terbentuknya keseimbangan pasar dan struktur pasar • Menyajikan hasil pengamatan tentang perubahan harga dan kuantitas keseimbangan di pasar secara lisan dan tulisan
<p>Siswa mampu:</p> <p>3.5 mendeskripsikan bank sentral, sistem pembayaran dan alat pembayaran dalam perekonomian Indonesia</p> <p>4.5 menyajikan peran bank sentral, sistem pembayaran dan alat pembayaran</p>	<p>Bank Sentral</p> <ul style="list-style-type: none"> • Pengertian bank sentral • Tujuan, fungsi, tugas dan wewenang Bank Sentral Republik Indonesia <p>Sistem Pembayaran</p> <ul style="list-style-type: none"> • Pengertian sistem pembayaran • Peran Bank Sentral Republik Indonesia dalam sistem 	<ul style="list-style-type: none"> • Membaca referensi dari berbagai sumber belajar yang relevan tentang bank sentral, sistem pembayaran dan alat pembayaran • Berdiskusi untuk memperdalam dan mendapatkan klarifikasi tentang bank sentral, sistem pembayaran dan alat pembayaran • Menemukan contoh-contoh

Kompetensi Dasar	Materi Pembelajaran	Kegiatan Pembelajaran
dalam perekonomian Indonesia	<p>pembayaran</p> <ul style="list-style-type: none"> • Penyelenggaraan sistem pembayaran nontunai oleh Bank Sentral Republik Indonesia <p>Alat Pembayaran Tunai (Uang)</p> <ul style="list-style-type: none"> • Sejarah uang • Pengertian uang • Fungsi, jenis, dan syarat uang • Pengelolaan uang rupiah oleh Bank Sentral Republik Indonesia • Unsur pengaman uang rupiah • Pengelolaan keuangan <p>Alat Pembayaran Nontunai</p> <ul style="list-style-type: none"> • Pengertian alat pembayaran nontunai • Jenis-jenis alat pembayaran nontunai 	<p>alat pembayaran tunai dan notunai serta fungsinya dalam perekonomian Indonesia</p> <ul style="list-style-type: none"> • Menyimpulkan hubungan antara bank sentral, sistem pembayaran dan alat pembayaran • Menyajikan peran bank sentral, sistem pembayaran dan alat pembayaran dalam perekonomian Indonesia secara lisan dan tulisan
<p>Siswa mampu:</p> <p>3.6 mendeskripsikan lembaga jasa keuangan dalam perekonomian Indonesia</p> <p>4.6 menyajikan tugas, produk, dan peran lembaga jasa keuangan dalam perekonomian Indonesia.</p>	<p>Otoritas Jasa Keuangan</p> <ul style="list-style-type: none"> • Pengertian • Tujuan, peran/fungsi, tugas, dan wewenang Otoritas Jasa Keuangan <p>Lembaga Jasa Keuangan Perbankan</p> <ul style="list-style-type: none"> • Pengertian bank • Fungsi bank • Jenis bank • Prinsip kegiatan usaha 	<ul style="list-style-type: none"> • Membaca referensi dari berbagai sumber belajar yang relevan tentang lembaga jasa keuangan dalam perekonomian Indonesia • Mengajukan pertanyaan dan berdiskusi untuk memperdalam dan mendapatkan klarifikasi tentang lembaga jasa keuangan dalam perekonomian Indonesia • Mengumpulkan data dan informasi pendukung dari sumber utama melalui

Kompetensi Dasar	Materi Pembelajaran	Kegiatan Pembelajaran
	<p>bank(konvensional dan syariah)</p> <ul style="list-style-type: none"> • Produk bank • Lembaga Penjamin Simpanan (LPS) <p>Pasar Modal</p> <ul style="list-style-type: none"> • Pengertian pasar modal • Fungsi pasar modal • Peran pasar modal • Lembaga penunjang pasar modal • Instrumen/ produk pasar modal • Mekanisme transaksi di pasar modal • Investasi di pasar modal <p>Perasuransian</p> <ul style="list-style-type: none"> • Pengertian asuransi • Fungsi asuransi • Peran asuransi • Jenis asuransi • Prinsip kegiatan usaha asuransi • Produk asuransi <p>Dana Pensiun</p> <ul style="list-style-type: none"> • Pengertian dana pensiun • Fungsi dana pensiun • Peran dana pensiun • Jenis dana pensiun • Prinsip kegiatan usaha dana pensiun • Produk dana pensiun 	<p>observasi dan atau wawancara tentang Otoritas Jasa Keuangan, perbankan, pasar modal dan Industri Keuangan Non Bank (IKNB)</p> <ul style="list-style-type: none"> • Membuat pola hubungan antara Otoritas Jasa Keuangan dan lembaga jasa keuangan serta menyimpulkan tentang lembaga jasa keuangan dalam perekonomian Indonesia • Menyajikan tugas, produk, dan peran lembaga jasa keuangan dalam perekonomian Indonesia secara lisan dan tulisan

Kompetensi Dasar	Materi Pembelajaran	Kegiatan Pembelajaran
	<p>Lembaga Pembiayaan</p> <ul style="list-style-type: none"> • Pengertian lembaga pembiayaan • Fungsi lembaga pembiayaan • Peran lembaga pembiayaan • Jenis lembaga pembiayaan • Prinsip kegiatan usaha lembaga pembiayaan • Produk lembaga pembiayaan <p>Pergadaian</p> <ul style="list-style-type: none"> • Pengertian pergadaian • Fungsi pergadaian • Peran pergadaian • Jenis pergadaian • Prinsip kegiatan usaha pergadaian • Produk pergadaian 	
<p>Siswa mampu:</p> <p>3.7 mendeskripsikan konsep manajemen</p> <p>4.7 mengimplementasikan fungsi manajemen dalam kegiatan sekolah</p>	<p>Manajemen</p> <ul style="list-style-type: none"> • Pengertian manajemen • Unsur-unsur manajemen • Fungsi-fungsi manajemen • Bidang-bidang manajemen • Penerapan fungsi manajemen dalam kegiatan di sekolah 	<ul style="list-style-type: none"> • Membaca referensi yang relevan tentang konsep manajemen • Mengajukan pertanyaan dan berdiskusi untuk memperdalam dan mendapat klarifikasi tentang konsep manajemen • Secara berkelompok merancang penerapan konsep manajemen dalam kegiatan di sekolah • Menyampaikan laporan tentang rancangan penerapan konsep

Kompetensi Dasar	Materi Pembelajaran	Kegiatan Pembelajaran
		manajemen dalam kegiatan di sekolah secara lisan dan tulisan
<p>Siswa mampu:</p> <p>3.8 mendeskripsikan konsep badan usaha dalam perekonomian Indonesia</p> <p>4.8 menyajikan peran, fungsi, dan kegiatan badan usaha dalam perekonomian Indonesia</p>	<p>Badan Usaha Milik Negara (BUMN) dan Badan Usaha Milik Daerah (BUMD)</p> <ul style="list-style-type: none"> • Pengertian BUMN dan BUMD • Peran BUMN dan BUMD dalam perekonomian • Bentuk-bentuk BUMN dan BUMD • Jenis-jenis Kegiatan Usaha BUMD • Keباikan dan kelemahan BUMN dan BUMD <p>Badan Usaha Milik Swasta (BUMS)</p> <ul style="list-style-type: none"> • Pengertian BUMS • Perbedaan perusahaan swasta dan BUMS • Peran BUMS dalam perekonomian • Bentuk-bentuk BUMS • Kekuatan dan kelemahan BUMS • Jenis-jenis kegiatan usaha BUMS • Tahapan mendirikan usaha dalam BUMS • Studi Kelayakan Usaha (<i>business plans</i>) 	<ul style="list-style-type: none"> • Membaca referensi dari berbagai sumber belajar yang relevan tentang konsep badan usaha dalam perekonomian Indonesia • Berdiskusi dan tanya jawab untuk memperdalam dan mengklarifikasi tentang konsep badan usaha dalam perekonomian Indonesia • Menyimpulkan dan membuat pola hubungan antara BUMN, BUMD dan BUMS berdasarkan informasi yang diperoleh • Secara berkelompok membuat dan melaporkan rancangan Studi Kelayakan Usaha (<i>business plans</i>) sederhana • Menyajikan secara lisan dan tulisan tentang peran, fungsi, dan kegiatan badan usaha
<p>Siswa mampu:</p> <p>3.9 mendeskripsikan perkoperasian</p>	Perkoperasian	<ul style="list-style-type: none"> • Membaca referensi dari berbagai sumber belajar

Kompetensi Dasar	Materi Pembelajaran	Kegiatan Pembelajaran
<p>dalam perekonomian Indonesia</p> <p>4.9 mengimplementasikan pengelolaan koperasi di sekolah</p>	<ul style="list-style-type: none"> • Sejarah perkembangan koperasi • Pengertian koperasi • Landasan dan asas koperasi • Tujuan koperasi • Ciri-ciri koperasi • Prinsip-prinsip koperasi • Fungsi dan peran koperasi • Jenis-jenis koperasi <p>Pengelolaan Koperasi</p> <ul style="list-style-type: none"> • Perangkat organisasi koperasi • Sumber permodalan koperasi • Sisa Hasil Usaha (SHU) koperasi • Prosedur pendirian koperasi • Tahapan pendirian/ pengembangan koperasi di sekolah • Simulasi pendirian koperasi di sekolah 	<p>yang relevan tentang perkoperasian dalam perekonomian Indonesia</p> <ul style="list-style-type: none"> • Berdiskusi dan tanya jawab untuk memperdalam dan mendapat klarifikasi tentang perkoperasian dan melakukan wawancara kepada narasumber tentang pengelolaan koperasi • Membuat pola hubungan dan menyimpulkan perkoperasian dan pengelolaan koperasi berdasarkan data/informasi yang diperoleh • Menyimulasikan pengelolaan koperasi di sekolah • Menyampaikan laporan tertulis tentang implementasi pengelolaan koperasi di sekolah

B. Kelas XI

Alokasi Waktu: 4 jam pelajaran/minggu

Kompetensi Sikap Spiritual dan Kompetensi Sikap Sosial dicapai melalui pembelajaran tidak langsung (*indirect teaching*) pada pembelajaran Kompetensi Pengetahuan dan Kompetensi Keterampilan melalui keteladanan, pembiasaan, dan budaya sekolah dengan memperhatikan karakteristik mata pelajaran, serta kebutuhan dan kondisi siswa.

Penumbuhan dan pengembangan kompetensi sikap dilakukan sepanjang proses pembelajaran berlangsung, dan dapat digunakan sebagai pertimbangan guru dalam mengembangkan karakter siswa lebih lanjut.

Pembelajaran untuk Kompetensi Pengetahuan dan Kompetensi Keterampilan sebagai berikut.

Kompetensi Dasar	Materi Pembelajaran	Kegiatan Pembelajaran
<p>Siswa mampu:</p> <p>3.1 mendeskripsikan konsep dan metode penghitungan pendapatan nasional</p> <p>4.1 menyajikan hasil penghitungan pendapatan nasional</p>	<p>Pendapatan Nasional</p> <ul style="list-style-type: none"> • Pengertian pendapatan nasional • Manfaat pendapatan nasional • Komponen-komponen/konsep pendapatan nasional • Metode penghitungan pendapatan nasional • Pendapatan per kapita • Distribusi pendapatan nasional 	<ul style="list-style-type: none"> • Membaca referensi dan atau sumber lain yang relevan tentang konsep dan metode penghitungan pendapatan nasional • Mengajukan pertanyaan dan berdiskusi sebagai klarifikasi tentang konsep dan metode penghitungan pendapatan nasional • Membuat pola hubungan informasi/data yang diperoleh untuk menyimpulkan tentang konsep dan metode penghitungan pendapatan nasional • Melakukan penghitungan berdasarkan kasus yang disajikan guru atau sumber lain yang relevan • Menyajikan hasil analisis penghitungan pendapatan nasional secara lisan dan tulisan
Siswa mampu:		

Kompetensi Dasar	Materi Pembelajaran	Kegiatan Pembelajaran
<p>3.2 mendeskripsikan konsep pertumbuhan ekonomi dan pembangunan ekonomi serta permasalahan dan cara mengatasinya</p> <p>4.2 menyajikan temuan permasalahan pertumbuhan ekonomi dan pembangunan ekonomi serta cara mengatasinya</p>	<p>Pertumbuhan Ekonomi</p> <ul style="list-style-type: none"> • Pengertian pertumbuhan ekonomi • Cara mengukur pertumbuhan ekonomi • Teori pertumbuhan ekonomi <p>Pembangunan Ekonomi</p> <ul style="list-style-type: none"> • Pengertian pembangunan ekonomi • Perbedaan pembangunan ekonomi dengan pertumbuhan ekonomi • Perencanaan pembangunan ekonomi • Indikator keberhasilan pembangunan ekonomi • Faktor-faktor yang memengaruhi pembangunan ekonomi • Permasalahan pembangunan ekonomi di negara berkembang • Kebijakan dan strategi pembangunan ekonomi 	<ul style="list-style-type: none"> • Membaca referensi dan atau sumber belajar lainnya yang relevan tentang pertumbuhan ekonomi dan pembangunan ekonomi • Mencari informasi tambahan yang ingin diketahui untuk mendapatkan klarifikasi melalui tanya jawab, diskusi dan atau wawancara dengan narasumber • Mengolah informasi/data yang diperoleh dari sumber-sumber yang relevan serta membuat hubungannya untuk mendapatkan kesimpulan tentang pertumbuhan ekonomi dan pembangunan ekonomi serta permasalahan dan cara mengatasinya • Menyajikan hasil temuan permasalahan pertumbuhan ekonomi dan pembangunan ekonomi serta cara mengatasinya secara lisan dan tulisan
<p>Siswa mampu:</p> <p>3.3 menganalisis permasalahan ketenagakerjaan dalam pembangunan ekonomi</p> <p>4.3 menyajikan hasil analisis masalah ketenagakerjaan dalam</p>	<p>Ketenagakerjaan</p> <ul style="list-style-type: none"> • Pengertian tenaga kerja, angkatan kerja, dan kesempatan kerja • Jenis-jenis tenaga kerja • Masalah ketenagakerjaan • Upaya meningkatkan kualitas tenaga kerja 	<ul style="list-style-type: none"> • Mencermati berbagai sumber belajar yang relevan (termasuk lingkungan sekitar) tentang permasalahan ketenagakerjaan • Mengajukan pertanyaan dan berdiskusi untuk mendapatkan klarifikasi serta melakukan

Kompetensi Dasar	Materi Pembelajaran	Kegiatan Pembelajaran
pembangunan ekonomi dan cara mengatasinya	<ul style="list-style-type: none"> • Sistem upah • Pengangguran 	<p>wawancara kepada narasumber tentang permasalahan ketenagakerjaan</p> <ul style="list-style-type: none"> • Menganalisis data dan informasi yang diperoleh dari berbagai sumber belajar tentang masalah ketenagakerjaan • Menyajikan hasil analisis masalah ketenagakerjaan dalam pembangunan ekonomi dan cara mengatasinya secara lisan dan tulisan
<p>Siswa mampu:</p> <p>3.4 menganalisis indeks harga dan inflasi</p> <p>4.4 menyajikan hasil analisis indeks harga dan inflasi</p>	<p>Indeks Harga</p> <ul style="list-style-type: none"> • Pengertian indeks harga • Tujuan penghitungan indeks harga • Macam-macam indeks harga • Metode penghitungan indeks harga <p>Inflasi</p> <ul style="list-style-type: none"> • Pengertian inflasi • Penyebab inflasi • Jenis-jenis inflasi • Menghitung inflasi • Dampak inflasi • Cara mengatasi inflasi (secara garis besar) <p>Permintaan dan penawaran uang</p> <ul style="list-style-type: none"> • Teori permintaan dan penawaran 	<ul style="list-style-type: none"> • Mencermati data/informasi yang disajikan guru dan sumber lain yang relevan tentang indeks harga dan inflasi • Mengajukan pertanyaan dan berdiskusi untuk mendapatkan klarifikasi dan pendalaman tentang indeks harga dan inflasi • Menganalisis secara kritis informasi dan data-data yang diperoleh serta membuat kesimpulan tentang indeks harga dan inflasi • Menyajikan hasil analisis tentang indeks harga dan inflasi secara lisan dan tulisan

Kompetensi Dasar	Materi Pembelajaran	Kegiatan Pembelajaran
	uang <ul style="list-style-type: none"> Faktor-faktor yang memengaruhi permintaan uang 	
Siswamampu: 3.5 menganalisis kebijakan moneter dan kebijakan fiskal 4.5 menyajikan hasil analisis kebijakan moneter dan kebijakan fiskal	Kebijakan Moneter <ul style="list-style-type: none"> Pengertian kebijakan moneter Tujuan kebijakan moneter Instrumen kebijakan moneter Kebijakan fiskal <ul style="list-style-type: none"> Pengertian kebijakan fiskal Tujuan kebijakan fiskal Instrumen kebijakan fiskal 	<ul style="list-style-type: none"> Membaca buku teks atau sumber belajar lain yang relevan tentang kebijakan moneter dan kebijakan fiskal Mengajukan pertanyaan dan berdiskusi untuk mendapatkan klarifikasi serta mencari informasi tambahan tentang kebijakan moneter dan kebijakan fiskal Menganalisis secara kritis data dan informasi yang diperoleh serta membuat pola hubungan dan kesimpulan tentang kebijakan moneter dan kebijakan fiskal Menyajikan hasil analisis tentang peran kebijakan moneter dan kebijakan fiskal secara lisan dan tulisan
Siswa mampu: 3.6 menganalisis APBN dan APBD dalam pembangunan ekonomi 4.6 menyajikan hasil analisis fungsi dan peran APBN dan APBD dalam pembangunan	APBN <ul style="list-style-type: none"> Pengertian APBN Fungsi dan tujuan APBN Sumber-sumber penerimaan negara Jenis-jenis belanja negara Mekanisme penyusunan APBN Pengaruh APBN terhadap 	<ul style="list-style-type: none"> Membaca referensi dan mencermati data dan informasi dari berbagai sumber yang relevan tentang APBN dan APBD dalam pembangunan ekonomi Mengajukan pertanyaan dan berdiskusi untuk mendapatkan klarifikasi tentang APBN dan APBD

Kompetensi Dasar	Materi Pembelajaran	Kegiatan Pembelajaran
ekonomi	<p>perekonomian</p> <p>APBD</p> <ul style="list-style-type: none"> • Pengertian APBD • Fungsi dan tujuan APBD • Sumber-sumber penerimaan daerah • Jenis-jenis belanja daerah • Mekanisme penyusunan APBD • Pengaruh APBD terhadap perekonomian 	<ul style="list-style-type: none"> • Mencari dan mengeksplorasi data/informasi dari sumber lain yang relevan sebagai informasi pendukung untuk menganalisis APBN dan APBD • Menganalisis secara kritis data dan informasi yang diperoleh serta membuat pola hubungan dan kesimpulan tentang APBN dan APBD • Menyajikan hasil analisis fungsi dan peran APBN dan APBD dalam pembangunan ekonomi secara lisan dan tulisan
<p>Siswa mampu:</p> <p>3.7 menganalisis perpajakan dalam pembangunan ekonomi</p> <p>4.7 menyajikan hasil analisis fungsi dan peran pajak dalam pembangunan ekonomi</p>	<p>Perpajakan</p> <ul style="list-style-type: none"> • Pengertian pajak • Fungsi, manfaat, dan tarif pajak • Perbedaan pajak dengan pungutan resmi lainnya • Asas pemungutan pajak • Jenis-jenis pajak • Sistem pemungutan pajak di Indonesia • Objek dan cara pengenaan pajak 	<ul style="list-style-type: none"> • Membaca referensi dan mencermati data dan informasi dari sumber yang relevan tentang perpajakan dalam pembangunan ekonomi • Mengajukan pertanyaan dan berdiskusi serta melakukan wawancara kepada narasumber untuk mendapatkan klarifikasi tentang perpajakan dalam pembangunan ekonomi • Menganalisis data dan informasi yang diperoleh serta membuat kesimpulan tentang fungsi dan peran pajak dalam pembangunan ekonomi • Menyajikan hasil analisis

Kompetensi Dasar	Materi Pembelajaran	Kegiatan Pembelajaran
		tentang fungsi dan peran pajak dalam pembangunan ekonomi secara lisan dan tulisan
<p>Siswa mampu:</p> <p>3.8 menganalisis konsep dan kebijakan perdagangan internasional</p> <p>4.8 menyajikan hasil analisis dampak kebijakan perdagangan internasional</p>	<p>Perdagangan Internasional</p> <ul style="list-style-type: none"> • Pengertian perdagangan internasional • Manfaat perdagangan internasional • Faktor pendorong dan penghambat perdagangan internasional • Teori perdagangan internasional • Kebijakan perdagangan internasional • Tujuan kebijakan perdagangan internasional • Alat pembayaran internasional • Neraca pembayaran internasional • Devisa 	<ul style="list-style-type: none"> • Membaca berbagai sumber belajar yang relevan tentang konsep dan kebijakan perdagangan internasional • Mengajukan pertanyaan dan berdiskusi tentang konsep dan kebijakan perdagangan internasional • Menganalisis data dan informasi yang diperoleh serta membuat kesimpulan tentang dampak kebijakan perdagangan internasional • Menyajikan hasil analisis tentang dampak kebijakan perdagangan internasional secara lisan dan tulisan
<p>Siswa mampu:</p> <p>3.4 mendeskripsikan konsep dan metode penghitungan pendapatan nasional</p> <p>4.9 menyajikan hasil penghitungan pendapatan nasional</p>	<p>Pendapatan Nasional</p> <ul style="list-style-type: none"> • Pengertian pendapatan nasional • Manfaat pendapatan nasional • Komponen-komponen/konsep pendapatan nasional • Metode penghitungan pendapatan nasional • Pendapatan per kapita • Distribusi pendapatan nasional 	<ul style="list-style-type: none"> • Membaca referensi dan atau sumber lain yang relevan tentang konsep dan metode penghitungan pendapatan nasional • Mengajukan pertanyaan dan berdiskusi sebagai klarifikasi tentang konsep dan metode penghitungan pendapatan nasional • Membuat pola hubungan informasi/data yang diperoleh untuk menyimpulkan tentang

Kompetensi Dasar	Materi Pembelajaran	Kegiatan Pembelajaran
		<p>konsep dan metode penghitungan pendapatan nasional</p> <ul style="list-style-type: none"> • Melakukan penghitungan berdasarkan kasus yang disajikan guru atau sumber lain yang relevan • Menyajikan hasil analisis penghitungan pendapatan nasional secara lisan dan tulisan

C. Kelas XII

Alokasi Waktu: 4 jam pelajaran/minggu

Kompetensi Sikap Spiritual dan Kompetensi Sikap Sosial dicapai melalui pembelajaran tidak langsung (*indirect teaching*) pada pembelajaran Kompetensi Pengetahuan dan Kompetensi Keterampilan melalui keteladanan, pembiasaan, dan budaya sekolah dengan memperhatikan karakteristik mata pelajaran, serta kebutuhan dan kondisi siswa.

Penumbuhan dan pengembangan kompetensi sikap dilakukan sepanjang proses pembelajaran berlangsung, dan dapat digunakan sebagai pertimbangan guru dalam mengembangkan karakter siswa lebih lanjut.

Pembelajaran untuk Kompetensi Pengetahuan dan Kompetensi Keterampilan sebagai berikut.

Kompetensi Dasar	Materi Pembelajaran	Kegiatan Pembelajaran
Siswa mampu: 3.3 mendeskripsikan akuntansi sebagai sistem informasi 4.1 menyajikan akuntansi sebagai sistem informasi	Akuntansi sebagai Sistem Informasi <ul style="list-style-type: none">• Sejarah akuntansi• Pengertian dan manfaat akuntansi• Pemakai Informasi Akuntansi• Karakteristik kualitas informasi akuntansi• Prinsip dasar akuntansi• Bidang-bidang akuntansi• Profesi akuntan• Etika profesi akuntan	<ul style="list-style-type: none">• Membaca buku teks atau sumber belajar lain yang relevan tentang akuntansi sebagai sistem informasi• Berdiskusi untuk memperdalam dan mendapatkan klarifikasi tentang akuntansi sebagai sistem informasi• Mengumpulkan data dan informasi tentang akuntansi sebagai sistem informasi• Menganalisis dan menyimpulkan tentang akuntansi sebagai sistem informasi• Menyajikan/mempresentasikan hasil penalaran tentang akuntansi sebagai sistem informasi secara lisan dan tulisan
Siswa mampu: 4.3 mendeskripsikan konsep persamaan	Persamaan Dasar Akuntansi <ul style="list-style-type: none">a. Konsep persamaan dasar akuntansi	<ul style="list-style-type: none">• Membaca buku teks atau sumber belajar lain yang relevan tentang konsep persamaan dasar

Kompetensi Dasar	Materi Pembelajaran	Kegiatan Pembelajaran
<p>dasar akuntansi</p> <p>4.2 menyajikan persamaan dasar akuntansi</p>	<p>b. Analisis transaksi dan pencatatan dalam persamaan dasar akuntansi</p>	<p>akuntansi</p> <ul style="list-style-type: none"> • Mengajukan pertanyaan dan berdiskusi untuk memperdalam dan mendapatkan klarifikasi tentang analisis transaksi dan konsep persamaan dasar akuntansi • Mengumpulkan bukti-bukti transaksi dari sumber yang relevan untuk dianalisis dan disimpulkan pengaruhnya terhadap persamaan dasar akuntansi • Melakukan analisis transaksi dan penerapannya pada persamaan dasar akuntansi berdasarkan kasus yang diberikan guru atau sumber lain yang relevan • Menyajikan hasil penalaran tentang analisis transaksi dan pengaruhnya terhadap persamaan dasar akuntansi secara lisan dan tulisan
<p>Siswa mampu:</p> <p>5.3 menganalisis penyusunan siklus akuntansi pada perusahaan jasa</p> <p>4.3 membuat laporan keuangan pada perusahaan jasa</p>	<p>Penyusunan Siklus Akuntansi pada Perusahaan Jasa</p> <ol style="list-style-type: none"> Karakteristik perusahaan jasa Bukti transaksi Aturan debit-kredit dan aturan saldo normal Penggolongan akun Tahapan pencatatan akuntansi pada perusahaan jasa: 	<ul style="list-style-type: none"> • Membaca buku teks atau sumber belajar lain yang relevan tentang penyusunan siklus akuntansi pada perusahaan jasa • Mengajukan pertanyaan dan berdiskusi untuk memperdalam dan mendapatkan klarifikasi tentang penyusunan

Kompetensi Dasar	Materi Pembelajaran	Kegiatan Pembelajaran
	<ul style="list-style-type: none"> – Jurnal Umum – Buku Besar <p>f. Tahapan pengikhtisaran akuntansi pada perusahaan jasa:</p> <ul style="list-style-type: none"> – Neraca Saldo – Jurnal Penyesuaian – Kertas Kerja <p>g. Tahapan pelaporan akuntansi pada perusahaan jasa:</p> <ul style="list-style-type: none"> – Laporan Laba Rugi dan Penghasilan Komprehensif Lain – Laporan Perubahan Ekuitas – Laporan Posisi Keuangan/Neraca – Laporan Arus Kas 	<p>siklus akuntansi pada perusahaan jasa</p> <ul style="list-style-type: none"> • Menganalisis dan menyimpulkan berdasarkan data dan informasi yang terkumpul serta membuat hubungan antara pencatatan, pengikhtisaran dan pelaporan akuntansi pada perusahaan jasa • Praktik pembuatan laporan keuangan pada perusahaan jasa dan menyajikannya secara lisan dan tulisan

Kompetensi Dasar	Materi Pembelajaran	Kegiatan Pembelajaran
<p>Siswa mampu:</p> <p>6.3 menganalisis tahapan penutupan siklus akuntansi pada perusahaan jasa</p> <p>4.4 membuat penutupan siklus akuntansi pada perusahaan jasa</p>	<p>Penutupan Siklus Akuntansi pada Perusahaan Jasa</p> <ul style="list-style-type: none"> • Jurnal Penutup • Buku Besar Setelah Penutup • Neraca Saldo Setelah Penutup • Jurnal Pembalik 	<ul style="list-style-type: none"> • Membaca buku teks atau sumber belajar lain yang relevan tentang tahapan penutupan siklus akuntansi pada perusahaan jasa • Mengajukan pertanyaan dan berdiskusi untuk memperdalam dan mendapatkan klarifikasi tentang tahapan penutupan siklus akuntansi pada perusahaan jasa • Menganalisis dan menyimpulkan berdasarkan data dan informasi yang terkumpul serta membuat hubungan antara jurnal penutup, buku besar setelah penutup, neraca saldo setelah penutup, dan jurnal pembalik • Praktik pembuatan tahapan penutupan siklus akuntansi pada perusahaan jasa dan melaporkannya secara tulisan
<p>Siswa mampu:</p> <p>7.3 menganalisis penyusunan siklus akuntansi pada perusahaan dagang</p> <p>4.5 membuat laporan keuangan pada perusahaan dagang</p>	<p>Penyusunan Siklus Akuntansi pada Perusahaan Dagang</p> <ul style="list-style-type: none"> • Karakteristik perusahaan dagang • Transaksi pada perusahaan dagang • Akun-akun pada perusahaan dagang 	<p>k. Membaca buku teks atau sumber belajar lain yang relevan tentang siklus akuntansi pada perusahaan dagang</p> <p>l. Mengajukan pertanyaan dan berdiskusi untuk memperdalam dan mendapat klarifikasi</p>

Kompetensi Dasar	Materi Pembelajaran	Kegiatan Pembelajaran
	<p>h. Tahapan pencatatan akuntansi pada perusahaan dagang:</p> <ul style="list-style-type: none"> – Jurnal Khusus dan Umum – Buku Besar – Buku Besar Pembantu <p>i. Tahapan pengikhtisaran akuntansi pada perusahaan dagang:</p> <ul style="list-style-type: none"> – Neraca Saldo – Jurnal Penyesuaian – Kertas Kerja <p>j. Tahapan pelaporan akuntansi pada perusahaan dagang:</p> <ul style="list-style-type: none"> – Laporan Laba Rugi dan Penghasilan Komprehensif Lain – Laporan Perubahan Ekuitas – Laporan Posisi Keuangan (Neraca) – Laporan Arus Kas 	<p>tentang siklus akuntansi pada perusahaan dagang</p> <p>m. Menganalisis dan menyimpulkan berdasarkan data dan informasi yang dikumpulkan tentang penyusunan siklus akuntansi pada perusahaan dagang</p> <ul style="list-style-type: none"> • Praktik pembuatan laporan keuangan pada perusahaan dagang dan melaporkannya secara tulisan
<p>Siswa mampu:</p> <p>8.3 menganalisis tahapan penutupan siklus akuntansi pada perusahaan dagang</p> <p>4.6 membuat penutupan siklus akuntansi pada perusahaan dagang</p>	<p>Penutupan Siklus Akuntansi pada Perusahaan Dagang</p> <ul style="list-style-type: none"> • Jurnal Penutup • Buku Besar Setelah Penutup • Neraca Saldo Setelah Penutup • Jurnal Pembalik 	<ul style="list-style-type: none"> • Membaca buku teks atau sumber belajar lain yang relevan tentang tahapan penutupan siklus akuntansi pada perusahaan dagang • Mengajukan pertanyaan dan berdiskusi untuk memperdalam dan mendapatkan klarifikasi tentang tahapan penutupan siklus akuntansi pada perusahaan dagang • Menganalisis dan

Kompetensi Dasar	Materi Pembelajaran	Kegiatan Pembelajaran
		<p>menyimpulkan berdasarkan data dan informasi yang dikumpulkan serta membuat hubungan antara jurnal penutup, buku besar setelah penutup, neraca saldo setelah penutup, dan jurnal pembalik</p> <ul style="list-style-type: none"> • Praktik pembuatan tahapan penutupan siklus akuntansi pada perusahaan dagang dan melaporkannya secara tulisan

Appendix 7. Lesson Plan Cyclus I

RENCANA PELAKSANAAN PEMBELAJARAN

Sekolah : SMA NEGERI 1 WONOSARI
Mata Pelajaran : EKONOMI/AKUNTANSI
Kelas/Semester : XII/2
Materi Pokok : Buku Besar Pembantu Utang dan Piutang
Alokasi Waktu : 2 x 45 Menit (1 kali pertemuan)

A. Kompetensi Inti (KI)

No.	Kompetensi Inti (K I)
K . I . 1	Menghayati dan mengamalkan ajaran agama yang dianutnya
K. I. 2	Menghayati dan mengamalkan perilaku jujur, disiplin, santun, peduli (gotong royong, kerjasama, toleran, damai), bertanggung jawab, responsif, dan pro-aktif, Dalam berinteraksi secara efektif sesuai dengan perkembangan anak di lingkungan, keluarga, sekolah, masyarakat dan lingkungan alam sekitar, bangsa, negara, kawasan regional, dan kawasan internasional.
K . I . 3	Memahami, menerapkan, menganalisis dan mengevaluasi pengetahuan faktual, konseptual, prosedural, dan metakognitif pada tingkat teknis, spesifik, detil, dan kompleks berdasarkan rasa ingin tahunya tentang ilmu pengetahuan, teknologi, seni, budaya, dan humaniora dengan wawasan kemanusiaan, kebangsaan, kenegaraan, dan peradaban terkait penyebab fenomena dan kejadian, serta menerapkan pengetahuan pada bidang kajian yang spesifik sesuai dengan bakat dan minatnya untuk memecahkan masalah
K. I. 4	Menunjukkan keterampilan menalar, mengolah, dan menyaji secara: efektif, kreatif, produktif, kritis, mandiri, kolaboratif komunikatif, dan solutif dalam ranah konkret dan abstrak terkait dengan pengembangan dari yang dipelajarinya di sekolah, serta mampu menggunakan metoda sesuai dengan kaidah keilmuan

B. Kompetensi Dasar (KD) dan Indikator Pencapaian Kompetensi (IPK)

No	Kompetensi Dasar (KD)	No	Indikator Pencapaian Kompetensi (IPK)
3.5	Menganalisis Penyusunan Siklus Akuntansi pada Perusahaan Dagang	3.5.1	Menjelaskan pengertian Buku Besar Pembantu Utang dan Piutang
		3.5.2.	Mengidentifikasi bentuk-bentuk Buku Besar Pembantu Utang dan Piutang
		3.5.3	Menjelaskan langkah-langkah penyusunan Buku Besar Pembantu Utang dan Piutang
No	Kompetensi Dasar	No.	Indikator Pencapaian Kompetensi (IPK)
4.5	Membuat Buku Besar Pembantu Utang dan Piutang	4.5.1	Menyusun Buku Besar Pembantu Utang dan Piutang pada siklus akuntansi perusahaan Dagang

C. Tujuan Pembelajaran

Melalui kegiatan pembelajaran menggunakan model *Active Learning*, dengan pendekatan saintifik, dan metode ceramah, tanya jawab, dan studi kasus serta penugasan, peserta didik mampu:

- Menjelaskan pengertian Buku Besar Pembantu Utang dan Piutang
- Mengidentifikasi bentuk-bentuk Buku Besar Pembantu Utang dan Piutang
- Menjelaskan langkah-langkah penyusunan Buku Besar Pembantu Utang dan Piutang

Pembelajaran ini juga mengembangkan rasa ingin tahu, disiplin, kerja keras dalam penyelesaian setiap penugasan, pantang menyerah, dan menghargai pendapat orang lain dalam berdiskusi.

D. Materi Pembelajaran

1. Faktual:

- a. Pengertian Buku Besar Pembantu Utang dan Piutang

2. Konseptual:

- a. Bentuk-bentuk Buku Besar Pembantu Utang dan Piutang

3. Prosedural:

- a. Langkah-langkah Penyusunan Buku Besar Pembantu Utang dan Piutang

4. Metakognitif

- a. Menyusun Buku Besar Pembantu Utang dan Piutang berdasarkan Kasus Transaksi

E. Metode Pembelajaran

1. Pembelajaran dengan Model *Cooperative Learning* tipe STAD

F. Media dan Bahan

1. Media/Alat : Power point, LCD, Laptop, spidol, papan tulis

G. Sumber Belajar

1. Amri, B. *Buku Besar Pembantu*. Modul Pembelajaran.
2. Ismawanto. (2009). *Ekonomi untuk SMA dan MA kelas XII*. Pusat Perbukuan Departemen Pendidikan Nasional.
3. Sukardi. (2009). *Ekonomi untuk SMA/MA kelas XII*. Pusat Perbukuan Departemen Pendidikan Nasional.
4. Indrastuti, dkk. (2009). *Ekonomi dan Kehidupan untuk SMA/MA kelas XII*. Pusat Perbukuan Departemen Pendidikan Nasional.

H. Langkah-langkah Pembelajaran

1. Pendekatan : *Saintifik*
2. Model : Pembelajaran dengan Model *Cooperative Learning* tipe *Student Team Achievement Division* (STAD)
3. Metode : Ceramah, diskusi, tanya jawab, mengerjakan latihan

Kegiatan	Deskripsi	Alokasi waktu
Pendahuluan	<ol style="list-style-type: none"> 1. Guru memberikan salam, melakukan presensi dan memberikan motivasi agar peserta didik siap untuk belajar 2. Guru menyampaikan topik pembelajaran Buku Besar Pembantu Utang dan Piutang dan mengajukan pertanyaan keterkaitan dengan materi pembelajaran sebelumnya 3. Guru menyampaikan pokok – pokok materi yang akan dipelajari serta tujuan pembelajaran yang akan dicapai 4. Guru memperkenalkan observer yang akan meneliti aktivitas belajar akuntansi siswa 5. Observer akan menjelaskan tentang model pembelajaran kooperatif tipe <i>student team achievement divisions</i> (STAD) 6. Observer mengumumkan pembagian kelompok yang telah disusun sebelumnya 7. Siswa berkumpul dengan kelompok yang telah disebutkan 8. Observer membagikan <i>nametag</i> 	10 menit
Inti	<ol style="list-style-type: none"> 1. Memaparkan Materi <ol style="list-style-type: none"> a. Peserta didik mengamati slide tentang materi yang akan dibahas b. Peserta didik memperhatikan penjelasan guru tentang teori penyusunan Buku Besar Pembantu Utang dan Piutang 2. Mengorganisasikan Kegiatan Pembelajaran <ol style="list-style-type: none"> a. Setelah mempelajari materi, guru memberikan lembar kerja siswa untuk dikerjakan dan didiskusikan bersama teman sekelompok b. Setiap siswa bertanggungjawab atas keberhasilan teman sekelompok dalam memahami materi yang didiskusikan 3. Mengevaluasi dan merefleksikan materi <ol style="list-style-type: none"> a. Peserta didik mengerjakan kuis mengenai materi Buku Pembantu Utang dan Piutang secara individu 	60 menit
Penutup	<ol style="list-style-type: none"> 1. Guru bersama – sama dengan peserta didik membuat kesimpulan materi kertas kerja yang telah dipelajari 2. Guru memastikan siswa memahami tentang materi yang dibahas dengan cara melakukan refleksi dengan mengajukan pertanyaan tentang materi dan memberi pemahaman perlunya kerjasama dan empati dalam menyusun Buku Pembantu Utang dan Piutang secara berkelompok 3. Guru menyampaikan motivasi untuk mempelajari materi yang akan dipelajari pada pertemuan berikutnya 4. Guru mengakhiri kegiatan pembelajaran dengan salam dan doa 	20 menit

1. Penilaian, Pembelajaran, Remedial, dan Pengayaan

1. Teknik Penilaian :

- A. Penilaian Sikap : Observasi/pengamatan
- B. Penilaian Pengetahuan : Tes Tertulis
- C. Penilaian Keterampilan : Tertulis

2. Bentuk Penilaian :

- A. Observasi : Lembar pengamatan aktivitas peserta didik

- B. Tes tertulis : Lembar penugasan
C. Tertulis : Lembar penugasan
3. Instrumen penilaian sikap, pengetahuan dan ketrampilan (terlampir)

Wonosari, 14 Januari 2019

Mengetahui

Guru Mata Pelajaran Ekonomi

Mahasiswa

Drs. Imam Supeno

NIP. 19670927 199303 1 011

Gitta Permata Widyani

15803241012

BUKU BESAR PEMBANTU UTANG DAN PIUTANG

A. Pengertian Buku Besar Pembantu

Buku besar pembantu adalah buku besar yang digunakan untuk mencatat akun tertentu dan perubahan-perubahannya secara lebih rinci. Dengan demikian akun buku besar berfungsi sebagai akun kontrol sedang akun yang ada dalam buku pembantu merupakan rincian dari akun buku besar tertentu.

B. Jenis-jenis Buku Besar Pembantu

1. Buku Besar Pembantu Utang

Memerinci utang perusahaan menurut nama kreditur

2. Buku Besar Pembantu Piutang

Memerinci piutang perusahaan menurut nama debitur

3. Buku Besar Pembantu Persediaan

Mencatat rincian persediaan barang dagang menurut nama-nama jenisnya

C. Sumber Pencatatan

Buku Besar Pembantu Utang	Buku Besar Pembantu Piutang
Bukti transaksi pembelian kredit atau jurnal pembelian	Bukti transaksi penjualan kredit atau jurnal penjualan
Bukti transaksi retur pembelian atau jurnal umum	Bukti transaksi retur penjualan atau jurnal umum
Pelunasan utang atau jurnal pengeluaran kas	Pelunasan piutang atau jurnal penerimaan kas

D. Bentuk-bentuk Buku Besar Pembantu Utang dan Piutang

Bentuk-bentuk Buku Besar Pembantu Utang dan Piutang antara lain sebagai berikut:

1. Buku Besar Pembantu Utang dan Piutang Bentuk Akun (Perkiraan)

Buku Besar Pembantu Piutang

Nama : PT Aneka

Alamat : Jln. Ragil No. 7, Jakarta Selatan

No :

Tgl	Keterangan	Ref.	Jumlah	Tgl	Keterangan	Ref.	Jumlah

2. Buku Besar Pembantu Utang dan Piutang Bentuk Bersaldo (Saldo)

Buku Besar Pembantu Piutang

Nama : PT Aneka

Alamat : Jln. Ragil No. 7, Jakarta Selatan

No :

Tgl	Keterangan	Ref.	Debit	Kredit	D/K	Saldo

E. Langkah-langkah Penyusunan Buku Besar Pembantu Utang dan Piutang

1. Sediakan buku besar untuk setiap perubahan piutang atau utang secara terpisah sesuai dengan nama orang atau nama perusahaan yang melakukan transaksi.
2. Transaksi yang terjadi langsung dicatat ke buku besar pembantu setelah dicatat ke jurnal khusus.
3. Setiap akhir bulan, tiap buku besar pembantu dijumlahkan.
4. Setiap akhir bulan disusun juga daftar saldo piutang atau daftar saldo utang dan dijumlahkan. Jumlah tersebut harus sama besarnya dengan jumlah saldo buku besar piutang atau utang.

Berikut ini merupakan contoh penyusunan Buku Besar Pembantu Utang dan Piutang:

UD Makmur mengalami transaksi-transaksi selama bulan Januari 2005 antara lain sebagai berikut:

- Januari 5 Dibeli barang dagang dari Toko Wijaya, Surabaya sebanyak 100 unit seharga Rp 2.000.000 secara kredit
- Januari 10 Dibeli barang dagang dari Toko Niki, Surabaya sebanyak 200 unit seharga Rp 4.000.000 secara kredit
- Januari 15 Dijual kredit barang dagang sebanyak 150 unit seharga Rp 6.000.000 kepada CV Saudara, Semarang
- Januari 17 Dibeli barang dagang dari Toko Maju, Surabaya sebanyak 100 unit seharga Rp 2.000.000, dengan syarat pembayaran 3/10, n/30 faktur no.50.
- Januari 20 Dijual barang dagang sebanyak 50 unit seharga Rp 2.000.000 dengan syarat pembayaran 2/10, n/30 kepada PT Aneka, Jakarta
- Januari 31 Diambil barang dagang sebanyak 10 unit dengan harga sebesar Rp 100.000

Dari transaksi di atas dapat dicatat ke dalam buku besar pembantu utang dan piutang sebagai berikut:

a. Buku Besar Pembantu Utang

Toko Wijaya, Surabaya							No. 01	
Tanggal		Keterangan	Ref.	Debit (Rp)	Kredit (Rp)	D/K	Saldo	
2005		-	JB 8	-	2.000.000,00	K	2.000.000,00	
Jan.	15							

Toko Niki, Surabaya							No. 02	
Tanggal		Keterangan	Ref.	Debit (Rp)	Kredit (Rp)	D/K	Saldo	
2005		-	JB 8	-	4.000.000,00	K	4.000.000,00	
Jan.	10							

Toko Maju, Surabaya							No. 03	
Tanggal		Keterangan	Ref.	Debit (Rp)	Kredit (Rp)	D/K	Saldo	
2005		-	JB 8	-	2.000.000,00	K	2.000.000,00	
Jan.	17							

b. Buku Besar Pembantu Piutang

CV Saudara, Semarang

No. 01

Tanggal		Keterangan	Ref.	Debit (Rp)	Kredit (Rp)	D/K	Saldo
2004		-	JJ 8	6.000.000,00	-	D	6.000.000,00
Jan.	15						

PT Aneka, Jakarta

No. 02

Tanggal		Keterangan	Ref.	Debit (Rp)	Kredit (Rp)	D/K	Saldo
2004		-	JJ 8	2.000.000,00	-	D	2.000.000,00
Jan.	15						

Lampiran : Soal Diskusi Dan Kunci Jawaban

BUKU BESAR PEMBANTU UTANG DAN PIUTANG

DISKUSI KELOMPOK

Pilihlah satu jawaban yang paling benar!

1. Fungsi buku besar pembantu adalah
 - a. Menjumlah jurnal penerimaan kas
 - b. Membuat ikhtisar buku besar
 - c. Memberi rincian akun buku besar
 - d. Membuat rekapitulasi jurnal pembelian
 - e. Membuat rekapitulasi jurnal penjualan

2. Perhatikan buku besar dan buku besar pembantu berikut di bawah!
 1. piutang dagang
 2. persediaan barang dagang
 3. penjualan
 4. buku utang
 5. pembelian
 6. buku persediaan
 7. utang dagang
 8. buku piutang

Yang termasuk akun buku besar pembantu adalah

- a. 1, 4, 6
 - b. 2, 4, 6
 - c. 3, 5, 7
 - d. 4, 6, 7
 - e. 4, 6, 8

3. Buku besar pembantu yang berisikan rincian pihak-pihak yang mempunyai utang pada perusahaan disebut
 - a. Buku besar pembantu kas
 - b. Buku besar pembantu persediaan
 - c. Buku besar pembantu aktiva
 - d. Buku besar pembantu utang
 - e. Buku besar pembantu piutang

4. Dikirimkan kembali sebagian barang dagang yang sudah dibeli secara kredit tiga hari yang lalu karena tidak sesuai dengan pesanan. Transaksi tersebut dicatat dalam
 - a. Buku besar pembantu piutang di sisi debit
 - b. Buku besar pembantu utang di sisi debit
 - c. Buku besar pembantu utang di sisi kredit
 - d. Buku besar pembantu piutang di sisi kredit
 - e. Buku besar pembantu kas di sisi kredit
5. Dijual barang dagang secara kredit Rp 4.000.000,00 kepada Fa. Setia,Bogor. Faktur nomor 021. Transaksi tersebut dicatat dalam buku besar pembantu....
 - a. Utang dagang kredit
 - b. Piutang dagang debit
 - c. Utang atas nama Fa. Setia debit
 - d. Utang atas nama Fa. Setia kredit
 - e. Piutang atas nama Fa. Setia debit

Catatlah transaksi berikut ke dalam buku besar pembantu utang dan buku besar pembantu piutang!

Transaksi berikut selama bulan Januari 2000, pada PD. Baik Hati, Jl.Rajawali IV/122 Jakarta.

- Jan 4. Dibeli barang dagang Rp 1.500.000,00 dari PT. Sabar secara kredit. Faktur nomor 21.
- Jan 5. Dibeli barang dagang dengan kredit Rp 1.750.000,00 dari PT. ABC Jakarta. Faktur nomor 28.
- Jan 6. Dijual barang dagang Rp 1.200.000,00 secara kredit kepada Tn. Ryan, Jakarta. Faktur nomor 08.
- Jan 7. Dikirimkan kembali barang dagang seharga Rp 400.000,00 yang dibeli tanggal 4 Januari yang lalu. Nota debit 01 karena rusak.
- Jan 8. Dijual barang dagang kepada Ny.Elvi RA, Jakarta Rp 1.000.000,00 secara kredit. Faktur nomor 09.
- Jan 8. Dijual barang dagang Rp 1.800.000,00 kepada Tn. Ryan secara kredit, Jakarta. Faktur nomor 010.
- Jan 9. Dijual barang dagang Rp 1.650.000,00 dengan kredit kepada Ny. Elvi RA, Jakarta. Faktur nomor 011.
- Jan 12. Dibeli barang dagang dari PT. ABC, Jakarta Rp 2.000.000,00 dengan kredit. Faktur nomor 76.
- Jan 16. Dilunasi faktur pembelian nomor 21 tanggal 4 Januari yang lalu kepada PT. Sabar.
- Jan 18. Dibeli barang dagang dari PT. Maju Jakarta Rp 1.000.000,00 dengan kredit. Faktur nomor 51.

- Jan 19. Dijual barang dagang kepada Sdr Nurul, Jakarta secara kredit Rp.1.500.000,00. Faktur nomor 012.
- Jan 20. Dijual barang dagang kepada Tn. Heppy, Jakarta Rp 1.000.000,00 secara kredit. Faktur nomor 013.
- Jan 21. Dibeli barang dagang Rp 700.000,00 dari PT. Sabar secara kredit, Jakarta. Faktur nomor 44.
- Jan 22. Dijual kepada Sdr Nurul barang dagang secara kredit Rp. 200.000,00. Faktur nomor 014.

KUNCI JAWABAN
SOAL DISKUSI KELOMPOK SIKLUS I

Pilihan Ganda

1. C
2. E
3. E
4. B
5. E

BUKU BESAR PEMBANTU UTANG

Nama : PT. Sabar
Alamat : Jakarta

(Rp)

Tgl	Keterangan	Ref	Debit	Kredit	Saldo
Jan 4	Pembelian BD	FB21		1.500.000	1.500.000
7	Retur Pembelian	ND01	400.000		1.100.000
16	Pelunasan	JKM21	1.100.000		0
21	Pembelian BD	FB44		700.000	700.000

Nama : PT.ABC
Alamat : Jakarta

(Rp)

Tgl	Keterangan	Ref	Debit	Kredit	Saldo
Jan 5	Pembelian BD	FB28		1.750.000	1.750.000
12	Pembelian BD	FB76		2.000.000	3.750.000

Nama : PT. Maju
Alamat : Jakarta

(Rp)

Tgl	Keterangan	Ref	Debit	Kredit	Saldo
Jan 18	Pembelian BD	FB51		1.000.000	1.000.000

BUKU BESAR PEMBANTU PIUTANG

Nama : PT. Ryan

Alamat : Jakarta

(Rp)

Tgl	Keterangan	Ref	Debit	Kredit	Saldo
Jan 6	Penjualan BD	FJ08	1.200.000		1.200.000
8	Penjualan BD	FJ10	1.800.000		3.000.000

Nama : Ny. Elvi R A

Alamat : Jakarta

(Rp)

Tgl	Keterangan	Ref	Debit	Kredit	Saldo
Jan 8	Penjualan BD	FJ09	1.000.000		1.000.000
9	Penjualan BD	FJ11	1.650.000		2.650.000

Nama : Sdr. Nurul

Alamat : Jakarta

(Rp)

Tgl	Keterangan	Ref	Debit	Kredit	Saldo
Jan 19	Penjualan BD	FJ12	1.500.000		1.500.000
22	Penjualan BD	FJ14	200.000		1.700.000

Nama : Tn. Heppy

Alamat : Jakarta

(Rp)

Tgl	Keterangan	Ref	Debit	Kredit	Saldo
Jan 20	Penjualan BD	FJ13	1.000.000		1.000.000

Lampiran : Soal Kuis Individu dan Kunci Jawaban

SOAL KUIS INDIVIDU SIKLUS I

Berikut ini data milik UD Makmur selama bulan September 2018:

- 5/9 Dibeli BD dari Toko Ada Rp 7.000.000 tunai
- 8/9 Dibeli BD dari Toko Mulia Jaya Rp 10.000.000 syarat 2/10, n/30
- 10/9 Dijual BD kepada Toko Sahid Rp 2.000.000, syarat 2/10, n/40
- 15/9 Dijual BD kepada Toko Sahid Rp 5.000.000, syarat 2/10, n/30
- 20/9 Dikirim faktur kepada Toko Baru Rp 15.000.000 syarat 2/10, n/40
- 25/9 Dibeli BD dari /Toko Ada Rp 12.000.000, syarat 2/10, n/30

KUNCI JAWABAN SOAL KUIS INDIVIDU SIKLUS I

Buku Besar Pembantu Utang

Nama : Toko Mulia Jaya

Alamat :

(Rp)

Tgl	Keterangan	Ref	Debit	Kredit	Saldo
Sep 8	Pembelian BD	FB		10.000.000	10.000.000

Nama : Toko Ada

Alamat :

(Rp)

Tgl	Keterangan	Ref	Debit	Kredit	Saldo
Sep 25	Pembelian BD	FB		12.000.000	12.000.000

Buku Besar Pembantu Piutang

Nama : Toko Sahid

Alamat :

(Rp)

Tgl	Keterangan	Ref	Debit	Kredit	Saldo
Sep 10	Penjualan BD	FJ		2.000.000	2.000.000
15	Penjualan BD	FJ		5.000.000	7.000.000

Nama : Toko Baru

Alamat :

(Rp)

Tgl	Keterangan	Ref	Debit	Kredit	Saldo
Sep 20	Penjualan BD	FJ		15.000.000	15.000.000

Lampiran : Instrumen Penilaian Sikap

INTRUMEN PENILAIAN SIKAP

Satuan pendidikan : SMA N 1 Wonosari
Tahun pelajaran : 2018/2019
Kelas/Semester : XII / Semester 2
Mata Pelajaran : Ekonomi

No	Waktu	Nama	Kejadian/perilaku	Butir sikap	Positif/negatif	Tindak lanjut
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

Wonosari, 14 Januari 2019

Mengetahui,

Guru Mata Pelajaran Ekonomi

Mahasiswa

Drs. Imam Supeno
NIP. 19670927 199303 1 011

Gitta Permata Widyani
NIM. 15803241012

Appendix 8. Teaching Material Cyclus I

BUKU PEMBANTU

Indikator Pencapaian Kompetensi

- Mendeskripsikan pengertian dan jenis-jenis buku pembantu
- Mengidentifikasi bentuk-bentuk buku pembantu
- Mencatat transaksi keuangan ke buku pembantu

Tujuan Pembelajaran

Peserta didik mampu mengidentifikasi pengertian dan bentuk-bentuk buku besar pembantu serta mencatat transaksi keuangan ke dalam buku besar pembantu.

Pembelajaran ini juga mengembangkan rasa ingin tahu, disiplin, kerja keras dalam penyelesaian setiap tugas, pantang menyerah, dan menghargai pendapat orang lain dalam berdiskusi.

Pengertian Buku Besar Pembantu

Buku besar pembantu adalah buku besar yang digunakan untuk mencatat akun tertentu dan perubahan-perubahannya secara lebih rinci. Dengan demikian akun buku besar berfungsi sebagai akun kontrol sedang akun yang ada dalam buku pembantu merupakan rincian dari akun buku besar tertentu.

Jenis-jenis Buku Besar Pembantu

Buku Pembantu Piutang

Memerinci piutang perusahaan menurut nama debitur

Buku Pembantu Utang

Memerinci utang perusahaan menurut nama kreditur

Buku Pembantu Persediaan

Mencatat rincian persediaan barang dagang menurut nama-nama jenisnya

Piutang

- Bukti transaksi penjualan kredit atau jurnal penjualan
- Bukti transaksi retur penjualan atau jurnal umum
- Pelunasan piutang atau jurnal penerimaan kas

Utang

- Bukti transaksi pembelian kredit atau jurnal pembelian
- Bukti transaksi retur pembelian atau jurnal umum
- Pelunasan utang atau jurnal pengeluaran kas

Sumber Pencatatan

Bentuk Akun(Perkiraan)

Buku Besar Pembantu Piutang

Nama : PT Aneka
Alamat : Jln. Ragil No. 7, Jakarta Selatan
No :

Tgl	Keterangan	Ref.	Jumlah	Tgl	Keterangan	Ref.	Jumlah

Bentuk Bersaldo(Saldo)

Buku Besar Pembantu Piutang

Nama : PT Aneka
Alamat : Jln. Ragil No. 7, Jakarta Selatan
No :

Tgl	Keterangan	Ref.	Debit	Kredit	D/K	Saldo

Pencatatan Buku Besar Pembantu Utang dan Piutang

- 5/1 Dibeli barang dagang dari Toko Wiliaya, Surabaya sebanyak 100 unit seharga Rp 2.000.000 secara kredit.
- 10/1 Dibeli barang dagang dari Toko Niki, Surabaya sebanyak 200 unit seharga Rp 4.000.000 secara kredit.
- 15/1 Dijual kredit barang dagang sebanyak 150 unit seharga Rp 6.000.000 kepada CV Saudara, Semarang

Pencatatan Buku Besar Pembantu Utang dan Piutang

- 17/1 Dibeli barang dagang dari Toko Maju, Surabaya sebanyak 100 unit seharga Rp 2.000.000, dengan syarat pembayaran 3/10, n/30 faktur no 50.
- 20/1 Dijual barang dagang sebanyak 50 unit seharga Rp 2.000.000 dengan syarat pembayaran 2/10, n/30 kepada PT Aneka, Jakarta
- 31/1 Diambil barang dagang sebanyak 10 unit dengan harga sebesar Rp 100.000

Appendix 9. Accounting Learning Observation Results

LEMBAR OBSERVASI AKTIVITAS BELAJAR AKUTANSI
KELAS XII IPS 1 SMA N 1 WONOSARI

Siklus : I

Tanggal : Selasa, 15 Januari 2019

No	Nama Siswa	Skor Aktivitas Belajar Akuntansi								Jumlah
		Visual		Lisan			Menulis			
		1	2	3	4	5	6	7	8	
	Kelompok 1									
1	Agata Mustika K D	2	2	1	1	2	2	2	1	13
2	Deva Nanda Marveli	1	1	1	1	2	1	2	0	9
3	Imam Baihaqie	1	2	1	0	1	1	2	0	8
4	M. Shiddiq Rofi'i									0
5	Nadia Lufitasari A	2	1	2	2	2	2	1	0	12
Jumlah Skor		6	6	5	4	7	6	7	1	42
Skor Maksimal		10	10	10	10	10	10	10	10	80
Skor Minimal		0	0	0	0	0	0	0	0	0

No	Nama Siswa	Skor Aktivitas Belajar Akuntansi								Jumlah
		Visual		Lisan			Menulis			
		1	2	3	4	5	6	7	8	
	Kelompok 2									
1	Angela De Marici	2	0	1	1	2	2	2	1	11
2	Bernadeta Kunthi	2	1	2	1	2	1	2	1	12
3	Indriana Diani Putri	2	0	1	0	2	2	2	1	10
4	Marchello Naufaldi	1	0	1	2	1	1	2	0	8
5	Winda Yuliyanti									
Jumlah Skor		7	1	5	4	7	6	8	3	41
Skor Maksimal		10	10	10	10	10	10	10	10	80
Skor Minimal		0	0	0	0	0	0	0	0	0

Wonosari, 15 Januari 2019
Observer

Gitta Permata Widyani
NIM. 15803241012

**LEMBAR OBSERVASI AKTIVITAS BELAJAR AKUNTANSI
KELAS XII IPS 1 SMA N 1 WONOSARI**

Siklus : I

Tanggal : Selasa, 15 Januari 2019

No	Nama Siswa	Skor Aktivitas Belajar Akuntansi								Jumlah
		Visual		Lisan			Menulis			
		1	2	3	4	5	6	7	8	
	Kelompok 3									
1	Avicenna Putri H	1	1	0	1	1	1	1	1	7
2	Innada Lathifah Putri	2	1	2	2	2	1	1	1	12
3	Maha Kartika Ratri	2	2	1	1	1	1	2	1	11
4	Odilia Reggi Dwi P	2	1	1	2	1	2	2	1	12
5	Rio Aldi Bima B									
Jumlah Skor		7	5	4	6	5	5	6	4	42
Skor Maksimal		10	10	10	10	10	10	10	10	80
Skor Minimal		0	0	0	0	0	0	0	0	0

No	Nama Siswa	Skor Aktivitas Belajar Akuntansi								Jumlah
		Visual		Lisan			Menulis			
		1	2	3	4	5	6	7	8	
	Kelompok 4									
1	Fikriatul Irdina A	2	1	0	0	1	1	1	0	6
2	Jeryn Anggitasari	2	1	2	1	1	2	2	1	12
3	Kinanthi Wahyu S	2	0	0	1	1	2	1	1	8
4	Sri Isnainiyah Retno	2	0	0	0	1	1	1	1	6
5	Wahyu Bismoko Y	0	0	0	0	1	1	1	0	3
Jumlah Skor		8	2	2	2	5	7	6	3	35
Skor Maksimal		10	10	10	10	10	10	10	10	80
Skor Minimal		0	0	0	0	0	0	0	0	0

Wonosari, 15 Januari 2019
Observer

Pratiwi Apriniya
NIM. 15803241013

**LEMBAR OBSERVASI AKTIVITAS BELAJAR AKUNTANSI
KELAS XII IPS 1 SMA N 1 WONOSARI**

Siklus : I

Tanggal : Selasa, 15 Januari 2019

No	Nama Siswa	Skor Aktivitas Belajar Akuntansi								Jumlah
		Visual		Lisan			Menulis			
		1	2	3	4	5	6	7	8	
	Kelompok 5									
1	Aldienezha D R	2	1	1	1	2	1	1	1	10
2	Anisa Ilma Wardhani	2	1	0	0	0	0	1	1	5
3	Indra Cahya Purnama	1	0	2	2	1	2	1	0	9
4	Nanda Erviana I	2	2	0	0	2	1	2	2	11
5	Rafifah Hana M	2	1	0	0	1	1	1	2	8
Jumlah Skor		9	5	3	3	6	5	6	6	43
Skor Maksimal		10	10	10	10	10	10	10	10	80
Skor Minimal		0	0	0	0	0	0	0	0	0

No	Nama Siswa	Skor Aktivitas Belajar Akuntansi								Jumlah
		Visual		Lisan			Menulis			
		1	2	3	4	5	6	7	8	
	Kelompok 6									
1	Akmalia Nurmillaty	1	1	0	1	1	1	1	0	6
2	Helmi Thahir Putra N	1	1	2	1	1	1	1	0	8
3	Ismawiyah	1	1	0	0	2	1	2	1	8
4	Ismu Agung Alfarist	1	1	0	1	1	1	1	1	7
5	Ayu Aishya Putri	1	2	0	1	2	2	1	1	10
Jumlah Skor		5	6	2	4	7	6	6	3	39
Skor Maksimal		10	10	10	10	10	10	10	10	80
Skor Minimal		0	0	0	0	0	0	0	0	0

Wonosari, 15 Januari 2019
Observer

Wahyu Lestari
NIM. 1580324100

REKAP HASIL OBSERVASI AKTIVITAS BELAJAR AKUNTANSI SIKLUS I

Nama Sekolah : SMA N 1 Wonosari
Materi Pokok : Buku Besar Pembantu Utang dan Piutang Pada Perusahaan Dagang
Kelas/Semester : XII IPS 1/2
Hari/Tanggal : Selasa, 15 Januari 2019

No	Nama Siswa	Skor Aktivitas Belajar Akuntansi								Jumlah	Skor Individu
		Visual		Lisan			Menulis				
		1	2	3	4	5	6	7	8		
1	Agata Mustika Kusuma	2	2	1	1	2	2	2	1	13	92.86%
2	Akmalia Nurmillaty	1	1	0	1	1	1	1	0	6	42.86%
3	Aldienezha Devangga R	2	1	1	1	2	1	1	1	10	71.43%
4	Angela De Marici	2	0	1	1	2	2	2	1	11	78.57%
5	Anisa Ilma Wardhani	2	1	0	0	0	0	1	1	5	35.71%
6	Avicenna Putri Hamidah	1	1	0	1	1	1	1	1	7	50.00%
7	Ayu Aishya Putri	1	2	0	1	2	2	1	1	10	71.43%
8	Bernadeta Kunthi Maharani	2	1	2	1	2	1	2	1	12	85.71%
9	Deva Nanda Marveli	1	1	1	1	2	1	2	0	9	64.29%
10	Fikriatul Irdina A	2	1	0	0	1	1	1	0	6	42.86%
11	Helmi Thahir Putra Negara	1	1	2	1	1	1	1	0	8	57.14%
12	Imam Baihaqie	1	2	1	0	1	1	2	0	8	57.14%
13	Indra Cahya Purnama	1	0	2	2	1	2	1	0	9	64.29%

14	Indriana Diani Putri	2	0	1	0	2	2	2	1	10	71.43%
15	Innada Lathifah Putri	2	1	2	2	2	1	1	1	12	85.71%
16	Ismawiyah	1	1	0	0	2	1	2	1	8	57.14%
17	Ismu Agung Alfarist	1	1	0	1	1	1	1	1	7	50.00%
18	Jeryn Anggitasari	2	1	2	1	1	2	2	1	12	85.71%
19	Kinanthi Wahyu Saputri	2	0	0	1	1	2	1	1	8	57.14%
20	Maha Kartika Ratri	2	2	1	1	1	1	2	1	11	78.57%
21	Marhello Naufaldi	1	0	1	2	1	1	2	0	8	57.14%
22	M. Shiddiq Rofi'i	SAKIT									
23	Nadia Lufitasari Azzahro	2	1	2	2	2	2	1	0	12	85.71%
24	Nanda Erviana Istiqomah	2	2	0	0	2	1	2	2	11	78.57%
25	Odilia Reggi Dwi Pratiwi	2	1	1	2	1	2	2	1	12	85.71%
26	Rafifah Hana Maimunah	2	1	0	0	1	1	1	2	8	57.14%
27	Rio Aldi Bima Bahari	SAKIT									
28	Sri Isnainiyah Retno	2	0	0	0	1	1	1	1	6	42.86%
29	Wahyu Bismoko Yuwono	0	0	0	0	1	1	1	0	3	21.43%
30	Winda Yuliyanti	SAKIT									
\sum Skor		42	25	21	23	37	35	39	20	242	
Skor Maksimal		54	54	54	54	54	54	54	54	432	
% Aktivitas Tiap Indikator		77.78%	46.30%	38.89%	42.59%	68.52%	64.81%	72.22%	37.04%	56.02%	
% Rata-rata Skor Aktivitas Belajar Akuntansi Siswa										56.02	56.02%

REKAP NILAI KUIS PER KELOMPOK
SIKLUS I

KELOMPOK 1	
Agata Mustika Kusuma D	95
Deva Nanda Marveli	100
Imam Baihaqie	85
Mochammad Shiddiq R	0
Nadia Lufitasari Azzahro	100
Jumlah Skor	380
Rata-rata	76

KELOMPOK 2	
Angela De Marici Frederica	100
Bernadeta Kunthi Maharani	100
Indriana Diani Putri	100
Marchello Naufaldi	75
Winda Yuliyanti	0
Jumlah Skor	375
Rata-rata	75

KELOMPOK 3	
Avicenna Putri Hamidah	100
Innada Lathifah Putri	95
Maha Kartika Ratri	95
Odilia Reggi Dwi Pratiwi	100
Rio Aldi Bima Bahari	0
Jumlah Skor	390
Rata-rata	78

KELOMPOK 4	
Fikriatul Irdina A	100
Jeryn Anggitasari	100
Kinanthi Wahyu Saputri	100
Sri Isnainiyah Retno Y	100
Wahyu Bismoko Yuwono	100
Jumlah Skor	500
Rata-rata	100
KELOMPOK TERBAIK	

KELOMPOK 5	
Aldienezha Devangga R	100
Anisa Ilma Wardhani	95
Indra Cahya Purnama	75
Nanda Erviana Istiqomah	95
Rafifah Hana Maimunah	100
Jumlah Skor	465
Rata-rata	93

KELOMPOK 6	
Akmalia Nurmillaty Salsabila	100
Helmi Thahir Putra Negara	100
Ismawiyah	100
Ismu Agung Alfarist	100
Ayu Aishya Putri	100
Jumlah Skor	500
Rata-rata	100
KELOMPOK TERBAIK	

Appendix 10. Field Note Cycle I

CATATAN LAPANGAN SIKLUS I

Hari, tanggal : Selasa, 15 Januari 2019
Waktu : 08.45-10.15 WIB
Materi Pokok : Buku Besar Pembantu Utang dan Piutang
Jumlah Siswa : 27 Siswa
Catatan :

Pembelajaran Besar Pembantu Utang dan Piutang dimulai pukul 08.45 WIB, guru membuka pelajaran dengan berdoa dan salam serta mengecek kehadiran siswa pada saat itu dan dilanjutkan dengan mengenalkan peneliti bersama rekan sejawat yang akan melakukan penelitian untuk memperoleh data aktivitas belajar akuntansi. Peneliti kemudian menjelaskan mengenai Model Pembelajaran Kooperatif Tipe *Student Team Achievement Division* beserta langkah-langkah pembelajarannya. Setelah itu peneliti membagikan *nametag*, meminta siswa memasang di kepala untuk mempermudah peneliti mengamati aktivitas belajar siswa serta membacakan pembagian kelompoknya dan meminta untuk bergabung ke kelompok masing-masing namun tetap menghadap ke depan kelas. Kemudian guru mulai menjelaskan materi yaitu materi Buku Besar Pembantu Utang dan Piutang selama 20 menit.

Pada saat guru menjelaskan 3 siswa terlihat melakukan aktivitas lain dengan teman sebangkunya, selain itu ada juga siswa yang terlihat tidak bersemangat mendengarkan penjelasan guru. Guru kemudian membagikan soal diskusi yang dikerjakan bersama selama 40 menit. Dalam diskusi kelompok tersebut beberapa siswa masih belum aktif dan hanya cenderung mendengarkan penjelasan diskusi kelompoknya. Beberapa siswa lain aktif bertanya kepada guru mengenai soal yang sulit. Setelah mengerjakan soal diskusi kemudian dilanjutkan mengerjakan kuis selama 15 menit dan siswa berusaha untuk mencapai hasil yang maksimal karena bersemangat untuk menyumbangkan poin kepada kelompoknya. Kemudian

guru sedikit membahas soal kuis bersama siswa dan siswa aktif menjawab dan membahas soal kuis tersebut. Pelajaran ditutup dengan menyimpulkan materi bersama siswa dan salam. Pengumuman penghargaan untuk kelompok terbaik dilakukan minggu depan pada siklus II karena keterbatasan waktu.

Dalam kegiatan pembelajaran di siklus pertama, masih terdapat beberapa kendala. Kendala yang timbul yaitu siswa masih pasif dalam bertanya dan harus ditunjuk oleh guru terlebih dahulu. Siswa belum sepenuhnya memperhatikan penjelasan guru. Kegiatan diskusi masih kurang optimal, siswa tidak bisa menyelesaikan semua soal dengan waktu yang telah ditentukan. Siswa tidak mencatat hal-hal penting dalam materi. Oleh sebab itu, perlu dilakukan refleksi untuk mengatasi kendala tersebut.

Wonosari, 15 Januari 2019

Peneliti

Gitta Permata Widyani

NIM. 15803241012

Appendix 11. Lesson Plan Cycle II

RENCANA PELAKSANAAN PEMBELAJARAN

Sekolah : SMA NEGERI 1 WONOSARI
 Mata Pelajaran : EKONOMI/AKUNTANSI
 Kelas/Semester : XII/2
 Materi Pokok : Buku Besar Pembantu Persediaan
 Alokasi Waktu : 2 x 45 Menit (1 kali pertemuan)

I. Kompetensi Inti (KI)

No.	Kompetensi Inti (K I)
K . I . 1	Menghayati dan mengamalkan ajaran agama yang dianutnya
K . I . 2	Menghayati dan mengamalkan perilaku jujur, disiplin, santun, peduli (gotong royong, kerjasama, toleran, damai), bertanggung jawab, responsif, dan pro-aktif, Dalam berinteraksi secara efektif sesuai dengan perkembangan anak di lingkungan, keluarga, sekolah, masyarakat dan lingkungan alam sekitar, bangsa, negara, kawasan regional, dan kawasan internasional.
K . I . 3	Memahami, menerapkan, menganalisis dan mengevaluasi pengetahuan faktual, konseptual, prosedural, dan metakognitif pada tingkat teknis, spesifik, detil, dan kompleks berdasarkan rasa ingin tahunya tentang ilmu pengetahuan, teknologi, seni, budaya, dan humaniora dengan wawasan kemanusiaan, kebangsaan, kenegaraan, dan peradaban terkait penyebab fenomena dan kejadian, serta menerapkan pengetahuan pada bidang kajian yang spesifik sesuai dengan bakat dan minatnya untuk memecahkan masalah
K . I . 4	Menunjukkan keterampilan menalar, mengolah, dan menyaji secara: efektif, kreatif, produktif, kritis, mandiri, kolaboratif komunikatif, dan solutif dalam ranah konkret dan abstrak terkait dengan pengembangan dari yang dipelajarinya di sekolah, serta mampu menggunakan metoda sesuai dengan kaidah keilmuan

J. Kompetensi Dasar (KD) dan Indikator Pencapaian Kompetensi (IPK)

No	Kompetensi Dasar (KD)	No	Indikator Pencapaian Kompetensi (IPK)
3.5	Menganalisis Penyusunan Siklus Akuntansi pada Perusahaan Dagang	3.5.1	Menjelaskan pengertian Buku Besar Pembantu Persediaan
		3.5.2.	Mengidentifikasi bentuk-bentuk Buku Besar Pembantu Persediaan
		3.5.3	Menjelaskan langkah-langkah penyusunan Buku Besar Pembantu Persediaan
No	Kompetensi Dasar	No.	Indikator Pencapaian Kompetensi (IPK)
4.5	Membuat Buku Besar Pembantu Persediaan	4.5.1	Menyusun Buku Besar Pembantu Persediaan pada siklus akuntansi perusahaan Dagang

K. Tujuan Pembelajaran

Melalui kegiatan pembelajaran menggunakan model *Active Learning*, dengan pendekatan saintifik, dan metode ceramah, tanya jawab, dan studi kasus serta penugasan, peserta didik mampu:

- d. Menjelaskan pengertian Buku Besar Pembantu Persediaan
- e. Mengidentifikasi bentuk-bentuk Buku Besar Pembantu Persediaan
- f. Menjelaskan langkah-langkah penyusunan Buku Besar Pembantu Persediaan

Pembelajaran ini juga mengembangkan rasa ingin tahu, disiplin, kerja keras dalam penyelesaian setiap penugasan, pantang menyerah, dan menghargai pendapat orang lain dalam berdiskusi.

L. Materi Pembelajaran

5. Faktual:

- b. Pengertian Buku Besar Pembantu Persediaan

6. Konseptual:

- b. Bentuk-bentuk Buku Besar Pembantu Persediaan

7. Prosedural:

- b. Langkah-langkah Penyusunan Buku Besar Pembantu Persediaan

8. Metakognitif

- b. Menyusun Buku Besar Pembantu Persediaan berdasarkan Kasus Transaksi

M. Metode Pembelajaran

- 1. Pembelajaran dengan Model *Cooperative Learning* tipe STAD

N. Media dan Bahan

- 2. Media/Alat : Power point, LCD, Laptop, spidol, papan tulis

O. Sumber Belajar

- 5. Amri, B. *Buku Besar Pembantu*. Modul Pembelajaran.
- 6. Ismawanto. (2009). *Ekonomi untuk SMA dan MA kelas XII*. Pusat Perbukuan Departemen Pendidikan Nasional.
- 7. Sukardi. (2009). *Ekonomi untuk SMA/MA kelas XII*. Pusat Perbukuan Departemen Pendidikan Nasional.
- 8. Indrastuti, dkk. (2009). *Ekonomi dan Kehidupan untuk SMA/MA kelas XII*. Pusat Perbukuan Departemen Pendidikan Nasional.

P. Langkah-langkah Pembelajaran

- 4. Pendekatan : *Saintifik*
- 5. Model : Pembelajaran dengan Model *Cooperative Learning* tipe *Student Team Achievement Division* (STAD)
- 6. Metode : Ceramah, diskusi, tanya jawab, mengerjakan latihan

Kegiatan	Deskripsi	Alokasi waktu
Pendahuluan	9. Guru memberikan salam, melakukan presensi dan memberikan motivasi agar peserta didik siap untuk belajar 10. Guru menyampaikan topik pembelajaran Buku Besar Pembantu Persediaan dan mengajukan pertanyaan keterkaitan dengan materi pembelajaran sebelumnya 11. Guru menyampaikan pokok – pokok materi yang akan dipelajari serta tujuan pembelajaran yang akan dicapai 12. Siswa berkumpul dengan kelompok yang telah disebutkan 13. Observer membagikan <i>nametag</i>	10 menit
Inti	4. Memaparkan Materi c. Peserta didik mengamati slide tentang materi yang akan dibahas d. Peserta didik memperhatikan penjelasan guru tentang teori penyusunan Buku Besar Pembantu Persediaan 5. Mengorganisasikan Kegiatan Pembelajaran c. Setelah mempelajari materi, guru memberikan lembar kerja siswa untuk dikerjakan dan didiskusikan bersama teman sekelompok d. Setiap siswa bertanggungjawab atas keberhasilan teman sekelompok dalam memahami materi yang didiskusikan 6. Mengevaluasi dan merefleksikan materi b. Peserta didik mengerjakan kuis mengenai materi Buku Pembantu Persediaan secara individu	60 menit
Penutup	5. Guru bersama – sama dengan peserta didik membuat kesimpulan materi kertas kerja yang telah dipelajari 6. Guru memastikan siswa memahami tentang materi yang dibahas dengan cara melakukan refleksi dengan mengajukan pertanyaan tentang materi dan memberi pemahaman perlunya kerjasama dan empati dalam menyusun Buku Pembantu Persediaan secara berkelompok 7. Guru mengakhiri kegiatan pembelajaran dengan salam dan doa	20 menit

2. Penilaian, Pembelajaran, Remedial, dan Pengayaan

4. Teknik Penilaian :

D. Penilaian Sikap : Observasi/pengamatan

E. Penilaian Pengetahuan : Tes Tertulis

F. Penilaian Keterampilan : Tertulis

5. Bentuk Penilaian :

A. Observasi : Lembar pengamatan aktivitas peserta didik

B. Tertulis : Lembar penugasan

6. Instrumen penilaian sikap, pengetahuan dan ketrampilan (terlampir)

Wonosari, 14 Januari 2019

Mengetahui

Guru Mata Pelajaran Ekonomi

Mahasiswa

Drs. Imam Supeno

NIP. 19670927 199303 1 011

Gitta Permata Widyani

15803241012

BUKU BESAR PEMBANTU PERSEDIAAN

F. Metode Pencatatan Persediaan

Persediaan barang dagangan adalah barang dagangan yang masih ada dan belum terjual. Banyaknya barang yang tersedia di gudang tidak boleh kurang dari jumlah yang dibutuhkan. Metode pencatatan persediaan terdiri dari:

1. Metode Fisik (Physical Method)

Pada metode fisik atau pencatatan secara periodik (periodic system), nilai persediaan barang akan diketahui pada akhir periode dengan cara melakukan pemeriksaan fisik terhadap jenis dan jumlah barang yang tersedia pada tanggal tersebut (*stock opname*). Nilai persediaan yang diperoleh dengan cara pemeriksaan fisik tersebut dicatat sebagai persediaan akhir pada akun persediaan barang.

2. Metode Mutasi Persediaan/Terus Menerus (*Perpetual Method*)

Jika menggunakan perpetual method atau metode mutasi, nilai persediaan dapat diketahui langsung dari akun persediaan barang. Dengan menggunakan metode ini, baik barang masuk maupun barang keluar akan dicatat langsung dalam akun persediaan barang dagangan. Kompleksitas penilaian persediaan barang dagangan akan muncul jika barang diperoleh melalui beberapa kali pembelian dan dengan tingkat harga yang berbeda-beda. Pada saat barang tersebut dijual kembali. Yang menjadi persoalan adalah tingkat harga berapa harga pokok penjualan barang dagangan tersebut akan dihitung. Mengenai perhitungan harga pokok penjualan akan lebih lanjut pada pembahasan berikutnya.

G. Perbedaan Metode Periodik dan Perpetual

Keterangan	Sistem periodik	Sistem perpetual
Penggunaan buku pembantu	Tidak ada, hanya catatan	Menggunakan kartu persediaan barang dagang
Pencatatan transaksi	Hanya pada saat pembelian barang dagang saja	Pada saat pembelian dan penjualan barang dagang
Nama akun/perkiraan pada saat pembelian	Pembelian	Persediaan barang dagang
Penyesuaian akhir periode	Melakukan penyesuaian akhir periode dengan menutup persediaan barang dagang awal dan mencatat persediaan barang dagang akhir hasil perhitungan fisik	Tidak melakukan jurnal penyesuaian pada akhir periode

H. Penilaian Persediaan

Metode penilaian persediaan terdiri atas hal-hal berikut:

1. FIFO (*First In First Out*)

Metode ini menerapkan bahwa persediaan dengan nilai perolehan awal / pertama masu akan digunakan / dijual terlebih dahulu, jadi yang tersisa di persediaan akhir dinilai dengan nilai perolehan persediaan yang terakhir dibeli (masuk).

2. LIFO (*Last In First Out*)

Metode ini menerapkan bahwa persediaan dengan nilai perolehan terakhir (masuk) akan dijual/digunakan lebih dulu, sehingga perolehan persediaan akhir dinilai berdasarkan nilai perolehan yang pertama (awal) masuk (dibeli).

3. Rata-rata Tertimbang (*Average*)

Metode ini membagi antara biaya barang yang tersedia untuk dijual dengan jumlah unit yang tersedia. Sehingga persediaan akhir dan beban pokok penjualan dapat dihitung dengan harga rata-rata. Metode rata-rata tertimbang merupakan titik tengah atau perpaduan dari metode FIFO dan LIFO.

I. Bentuk-bentuk Buku Besar Pembantu Persediaan

Bentuk-bentuk Buku Besar Pembantu Persediaan antara lain sebagai berikut:



J. Contoh Soal Penyusunan Buku Besar Pembantu Persediaan

PT. Saburai melakukan transaksi (pembelian, penjualan) persediaan pada tahun 2018 adalah sebagai berikut.

Tanggal		Keterangan	Kuantitas	Harga
2	Jan	Persediaan Awal	200 unit	Rp 9.000
10	Maret	Pembelian	300 unit	Rp 10.000
5	April	Penjualan	200 unit	Rp 15.000
7	Mei	Penjualan	100 unit	Rp 15.000
21	Sept	Pembelian	400 unit	Rp 11.000
18	Nov	Pembelian	100 unit	Rp 12.000
20	Nov	Penjualan	200 unit	Rp 17.000
10	Des	Penjualan	200 unit	Rp 18.000

Buatlah Buku Besar Pembantu Persediaan dari setiap transaksi di atas menggunakan metode FIFO, LIFO, dan Rata-rata Tertimbang!

Jawaban:

1. Metode FIFO

Tanggal	Pembelian			Harga Pokok Penjualan			Persediaan		
	unit	Harga /unit	Total harga	unit	Harga /unit	Total harga	unit	Harga /unit	Total harga
02/01	-	-	-	-	-	-	200	9.000	1.800.000
10/03	300	10.000	3.000.000	-	-	-	200	9.000	1.800.000
	-	-	-	-	-	-	300	10.000	3.000.000
05/04	-	-	-	200	9.000	1.800.000	300	10.000	3.000.000
07/05	-	-	-	100	10.000	1.000.000	200	10.000	2.000.000
21/09	400	11.000	4.400.000	-	-	-	200	10.000	2.000.000
18/11	100	12.000	1.200.000	-	-	-	200	10.000	2.000.000
	-	-	-	-	-	-	400	11.000	4.400.000
	-	-	-	-	-	-	100	12.000	1.200.000
20/11	-	-	-	200	10.000	2.000.000	400	11.000	4.400.000
	-	-	-	-	-	-	100	12.000	1.200.000
10/12	-	-	-	200	11.000	2.200.000	200	11.000	2.200.000
	-	-	-	-	-	-	100	12.000	1.200.000
Total	800	-	8.600.000	700	-	7.000.000	300	-	3.400.000

Tanggal	Pembelian			Harga Pokok Penjualan			Persediaan		
	unit	Harga /unit	Total harga	unit	Harga /unit	Total harga	unit	Harga /unit	Total harga
02/01	-	-	-	-	-	-	200	9.000	1.800.000
10/03	300	10.000	3.000.000	-	-	-	200	9.000	1.800.000
	-	-	-	-	-	-	300	10.000	3.000.000
05/04	-	-	-	200	10.000	2.000.000	200	9.000	1.800.000
	-	-	-	-	-	-	300	10.000	1.000.000
07/05	-	-	-	100	10.000	1.000.000	200	9.000	1.800.000
21/09	400	11.000	4.400.000	-	-	-	200	9.000	1.800.000
	-	-	-	-	-	-	400	11.000	4.400.000
18/11	100	12.000	1.200.000	-	-	-	200	9.000	1.800.000
	-	-	-	-	-	-	400	11.000	4.400.000
	-	-	-	-	-	-	100	12.000	1.200.000
20/11	-	-	-	100	11.000	1.100.000	200	9.000	1.800.000
	-	-	-	100	12.000	1.200.000	300	11.000	3.300.000
10/12	-	-	-	200	11.000	2.200.000	200	9.000	1.800.000
	-	-	-	-	-	-	100	11.000	1.100.000
Total	800	-	8.600.000	700	-	7.500.000	300	-	2.900.000

3. Metode Rata-rata Tertimbang

Tanggal	Pembelian			Harga Pokok Penjualan			Persediaan		
	unit	Harga /unit	Total harga	unit	Harga /unit	Total harga	unit	Harga /unit	Total harga
02/01	-	-	-	-	-	-	200	9.000	1.800.000
10/03	300	10.000	3.000.000	-	-	-	500	9.600	4.800.000
05/04	-	-	-	200	9.600	1.920.000	300	9.600	2.880.000
07/05	-	-	-	100	9.600	1.960.000	200	9.600	1.920.000
21/09	400	11.000	4.400.000	-	-	-	600	10.530	6.320.000
18/11	100	12.000	1.200.000	-	-	-	700	10.740	7.520.000
20/11	-	-	-	200	10.740	2.148.000	500	10.740	5.372.000
10/12	-	-	-	200	10.740	2.148.000	300	10.740	3.224.000
Total	800	-	8.600.000	700	-	7.176.000	300	-	3.224.000

Lampiran : Soal Diskusi dan Kunci Jawaban

BUKU BESAR PEMBANTU PERSEDIAAN

DISKUSI KELOMPOK

Berikut ini adalah transaksi PT Dipa Jaya selama tahun 2017.

Tanggal		Keterangan	Kuantitas	Harga
1	Jan	Persediaan Awal	100 unit	Rp 10.000
5	Maret	Pembelian	500 unit	Rp 12.000
12	Juli	Pembelian	100 unit	Rp 15.000
22	Agus	Penjualan	300 unit	Rp 25.000
27	Okt	Pembelian	100 unit	Rp 20.000
30	Des	Penjualan	50 unit	Rp 30.000

Buatlah buku besar pembantu persediaan menggunakan metode FIFO, LIFO, dan Rata-rata Tertimbang!

KUNCI JAWABAN DISKUSI KELOMPOK
BUKU BESAR PEMBANTU PERSEDIAAN

1. Metode FIFO

Tgl	Keterangan	Masuk			Keluar			Persediaan		
		Unit	Harga	Total	Unit	Harga	Total	Unit	Harga	Total
1 Jan	Persediaan Awal							100	10.000	1.000.000
5 Mar	Pembelian	500	12.000	6.000.000				100	10.000	1.000.000
								500	12.000	6.000.000
12 Jul	Pembelian	100	15.000	15.000.000				100	10.000	1.000.000
								500	12.000	6.000.000
								100	15.000	15.000.000
22 Ags	Penjualan				100	10.000	1.000.000	300	12.000	3.600.000
					200	12.000	2.400.000	100	15.000	15.000.000
27 Okt	Pembelian	100	20.000	2.000.000				300	12.000	3.600.000
								100	15.000	15.000.000
								100	20.000	2.000.000
30 Des	Penjualan				50	12.000	600.000	250	12.000	3.000.000
								100	15.000	15.000.000
								100	20.000	2.000.000

2. Metode LIFO

Tgl	Keterangan	Masuk			Keluar			Persediaan		
		Unit	Harga	Total	Unit	Harga	Total	Unit	Harga	Total
1 Jan	Persediaan Awal							100	10.000	1.000.000
5 Mar	Pembelian	500	12.000	6.000.000				100	10.000	1.000.000
								500	12.000	6.000.000
12 Jul	Pembelian	100	15.000	15.000.000				100	10.000	1.000.000
								500	12.000	6.000.000
								100	15.000	15.000.000
22 Ags	Penjualan				100	15.000	1.500.000	100	10.000	1.000.000
					200	12.000	2.400.000	300	12.000	3.600.000
27 Okt	Pembelian	100	20.000	2.000.000				100	10.000	1.000.000
								300	12.000	3.600.000
								100	20.000	2.000.000
30 Des	Penjualan				50	20.000	1.000.000	250	12.000	3.000.000
								100	15.000	15.000.000
								50	20.000	1.000.000

3. Metode Rata-rata Tertimbang

Tgl	Keterangan	Masuk			Keluar			Persediaan		
		Unit	Harga	Total	Unit	Harga	Total	Unit	Harga	Total
1 Jan	Persediaan Awal							100	10.000	1.000.000
5 Mar	Pembelian	500	12.000	6.000.000				600	11.667	7.000.000
12 Jul	Pembelian	100	15.000	15.000.000				700	12.142	8.500.000

22 Ags	Penjualan				300	12.142	3.642.600	400	12.142	4.857.400
27 Okt	Pembelian	100	20.000	2.000.000				500	13.174	6.857.400
30 Des	Penjualan				50	13.174	685.700	450	13.174	6.171.700

Lampiran : Soal Kuis Individu dan Kunci Jawaban

SOAL KUIS INDIVIDU SIKLUS II

Berikut ini data milik UD Makmur selama bulan Juli 2018:

- 5/7 Persediaan awal 100 kg @ Rp 9.000
- 8/7 Pembelian 500kg @ Rp 9.300
- 10/7 Penjualan 550 kg
- 15/7 Pembelian 1000kg @ Rp 9.500
- 20/7 Retur Pembelian 50kg
- 25/7 Penjualan 900k

KUNCI JAWABAN SOAL KUIS INDIVIDU SIKLUS II

BUKU BESAR PEMBANTU PERSEDIAAN

Metode FIFO

Tgl	Keterangan	Masuk			Keluar			Persediaan		
		Unit	Harga	Total	Unit	Harga	Total	Unit	Harga	Total
Jul 5	Persediaan Awal							100	9.000	900.000
8	Pembelian	500	9.300	4.600.000				100	9.000	900.000
								500	9.300	4.600.000
10	Penjualan				100	9.000	900.000	50	9.300	460.000
					450	9.300	4.185.000			

15	Pembelian	1.000	9.500	9.500.000				50	9.300	460.000
								1.000	9.500	9.500.000
20	Retur Pembelian				50	9.500	475.000	50	9.300	460.000
								950	9.500	9.025.000
25	Penjualan				50	9.300	460.000	100	9.500	950.000
					850	9.500	8.075.000			

Lampiran : Instrumen Penilaian Sikap

INTRUMEN PENILAIAN SIKAP

Satuan pendidikan : SMA N 1 Wonosari
Tahun pelajaran : 2018/2019
Kelas/Semester : XII / Semester 2
Mata Pelajaran : Ekonomi

No	Waktu	Nama	Kejadian/perilaku	Butir sikap	Positif/negatif	Tindak lanjut
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

Wonosari, 14 Januari 2019

Mengetahui,

Guru Mata Pelajaran Ekonomi

Mahasiswa

Drs. Imam Supeno
NIP. 19670927 199303 1 011

Gitta Permata Widyani
NIM. 15803241012

Appendix 12. Teaching Material Cycle II



3

BUKU PEMBANTU
PERSEDIAAN

Metode Pencatatan Persediaan

Periodik

Sistem pencatatan periodik ini akan mencatat transaksi mutasi pembelian ke dalam akun pembelian yang merupakan akun sementara dan harus dilakukan pengecekan fisik terhadap persediaan di akhir periode atau biasa disebut stock opname.

Perpetual

Sistem pencatatan perpetual ini akan membuat catatan setiap kali terjadi mutasi persediaan seperti pembelian, penjualan atau retur pembelian.

Perbedaan Metode Perpetual dan Periodik

Keterangan	Sistem periodik	Sistem perpetual
Penggunaan pembantu	Tidak ada, hanya catatan buku	Menggunakan kartu persediaan barang dagang
Pencatatan transaksi	Hanya pada saat pembelian barang dagang saja	Pada saat pembelian dan penjualan barang dagang
Nama akun/perkiraan pada saat pembelian	Pembelian	Persediaan barang dagang
Penyesuaian akhir periode	Melakukan penyesuaian akhir periode dengan menutup persediaan barang dagang awal dan mencatat persediaan barang dagang akhir hasil perhitungan fisik	Tidak melakukan jurnal penyesuaian pada akhir periode

Metode Pencatatan Persediaan

FIFO (First In First Out)
Metode ini menerapkan bahwa persediaan dengan nilai perolehan awal / pertama masuk akan digunakan / dijual terlebih dahulu, jadi yang tersisa di persediaan akhir dinilai dengan nilai perolehan persediaan yang terakhir dibeli (masuk).

LIFO (Last In First Out)
Metode ini menerapkan bahwa persediaan dengan nilai perolehan terakhir (masuk) akan dijual/digunakan lebih dulu, sehingga perolehan persediaan akhir dinilai berdasarkan nilai perolehan yang pertama (awal) masuk (dibeli).

Rata-rata Tertimbang
Metode ini membagi antara biaya barang yang tersedia untuk dijual dengan jumlah unit yang tersedia. Sehingga persediaan akhir dan beban pokok penjualan dapat dihitung dengan rata-rata. Metode rata-rata tertimbang merupakan titik tengah atau perantara dari metode FIFO dan LIFO.

Contoh Soal

PT. Saburai melakukan transaksi (pembelian, penjualan) persediaan pada tahun 2018 adalah sebagai berikut.

Tanggal	Keterangan	Kuantitas	Harga
2 Jan	Persediaan Awal	200 unit	Rp 9.000
10 Maret	Pembelian	300 unit	Rp 10.000
5 April	Penjualan	200 unit	Rp 15.000
7 Mei	Penjualan	100 unit	Rp 15.000
21 Sept	Pembelian	400 unit	Rp 11.000
18 Nov	Pembelian	100 unit	Rp 12.000
20 Nov	Penjualan	200 unit	Rp 17.000
10 Des	Penjualan	200 unit	Rp 18.000

Metode FIFO

Tanggal	Pembelian			Harga Pokok Penjualan			Persediaan		
	unit	Harga /unit	Total harga	unit	Harga /unit	Total harga	unit	Harga /unit	Total harga
02/01	-	-	-	-	-	-	200	9.000	1.800.000
10/03	300	10.000	3.000.000	-	-	-	300	9.000	2.700.000
05/04	-	-	-	-	-	-	300	10.000	3.000.000
07/05	-	-	-	200	9.000	1.800.000	300	10.000	3.000.000
21/09	400	11.000	4.400.000	-	-	-	300	10.000	3.000.000
18/11	100	12.000	1.200.000	-	-	-	300	10.000	3.000.000
-	-	-	-	-	-	-	400	11.000	4.400.000
-	-	-	-	-	-	-	100	12.000	1.200.000
20/11	-	-	-	200	10.000	2.000.000	400	11.000	4.400.000
-	-	-	-	-	-	-	100	12.000	1.200.000
10/12	-	-	-	200	11.000	2.200.000	300	11.000	3.300.000
-	-	-	-	-	-	-	100	12.000	1.200.000
Total	800	-	8.600.000	700	-	7.700.000	300	-	3.400.000

Metode LIFO

Tanggal	Pembelian			Harga Pokok Penjualan			Persediaan		
	unit	Harga /unit	Total harga	unit	Harga /unit	Total harga	unit	Harga /unit	Total harga
02/01	-	-	-	-	-	-	200	9.000	1.800.000
10/03	300	10.000	3.000.000	-	-	-	300	9.000	2.700.000
05/04	-	-	-	-	-	-	300	10.000	3.000.000
07/05	-	-	-	-	-	-	300	10.000	3.000.000
21/09	400	11.000	4.400.000	-	-	-	400	11.000	4.400.000
18/11	100	12.000	1.200.000	-	-	-	300	10.000	3.000.000
-	-	-	-	-	-	-	400	11.000	4.400.000
-	-	-	-	-	-	-	100	12.000	1.200.000
20/11	-	-	-	100	11.000	1.100.000	300	10.000	3.000.000
-	-	-	-	-	-	-	100	12.000	1.200.000
10/12	-	-	-	200	11.000	2.200.000	300	11.000	3.300.000
-	-	-	-	-	-	-	100	12.000	1.200.000
Total	800	-	8.600.000	700	-	7.700.000	300	-	3.400.000

Metode Rata-rata Tertimbang

Tanggal	Pembelian			Harga Pokok Penjualan			Persediaan		
	unit	Harga /unit	Total harga	unit	Harga /unit	Total harga	unit	Harga /unit	Total harga
02/01	-	-	-	-	-	-	200	9.000	1.800.000
10/03	300	10.000	3.000.000	-	-	-	500	9.600	4.800.000
05/04	-	-	-	-	-	-	500	9.600	4.800.000
07/05	-	-	-	200	9.600	1.920.000	300	9.600	2.880.000
21/09	400	11.000	4.400.000	-	-	-	700	10.530	7.371.000
18/11	100	12.000	1.200.000	-	-	-	800	10.740	8.592.000
20/11	-	-	-	200	10.740	2.148.000	600	10.740	6.444.000
10/12	-	-	-	200	10.740	2.148.000	400	10.740	4.296.000
Total	800	-	8.600.000	700	-	7.176.000	300	-	3.224.000

Appendix 13. Accounting Learning Observation Results

LEMBAR OBSERVASI AKTIVITAS BELAJAR AKUTANSI
KELAS XII IPS 1 SMA N 1 WONOSARI

Siklus : II

Tanggal : Rabu, 16 Januari 2019

No	Nama Siswa	Skor Aktivitas Belajar Akuntansi								Jumlah
		Visual		Lisan			Menulis			
		1	2	3	4	5	6	7	8	
	Kelompok 1									
1	Agata Mustika K D	2	2	2	2	2	2	2	2	16
2	Deva Nanda Marveli	2	2	1	1	1	2	2	2	13
3	Imam Baihaqie	1	2	2	2	2	2	2	2	15
4	M. Shiddiq Rofi'i									0
5	Nadia Lufitasari A	2	2	2	1	2	2	2	1	14
Jumlah Skor		7	8	7	6	7	8	8	7	58
Skor Maksimal		10	10	10	10	10	10	10	10	80
Skor Minimal		0	0	0	0	0	0	0	0	0

No	Nama Siswa	Skor Aktivitas Belajar Akuntansi								Jumlah
		Visual		Lisan			Menulis			
		1	2	3	4	5	6	7	8	
	Kelompok 2									
1	Angela De Marici	2	2	2	2	2	2	2	2	16
2	Bernadeta Kunthi	2	1	2	2	2	2	2	2	15
3	Indriana Diani Putri	2	1	2	1	2	2	2	2	14
4	Marchello Naufaldi	2	2	2	2	2	2	2	1	15
5	Winda Yuliyanti									0
Jumlah Skor		8	6	8	7	8	8	8	7	60
Skor Maksimal		10	10	10	10	10	10	10	10	80
Skor Minimal		0	0	0	0	0	0	0	0	0

Wonosari, 15 Januari 2019
Observer

Gitta Permata Widyani
NIM. 15803241012

**LEMBAR OBSERVASI AKTIVITAS BELAJAR AKUNTANSI
KELAS XII IPS 1 SMA N 1 WONOSARI**

Siklus : I

Tanggal : Selasa, 15 Januari 2019

No	Nama Siswa	Skor Aktivitas Belajar Akuntansi								Jumlah
		Visual		Lisan			Menulis			
		1	2	3	4	5	6	7	8	
	Kelompok 3									
1	Avicenna Putri H	2	2	2	1	2	2	1	2	14
2	Innada Lathifah Putri	2	2	2	2	2	2	1	2	15
3	Maha Kartika Ratri	1	2	1	2	2	2	2	2	14
4	Odilia Reggi Dwi P	2	2	2	2	2	2	2	2	16
5	Rio Aldi Bima B									0
Jumlah Skor		7	8	7	7	8	8	6	8	59
Skor Maksimal		10	10	10	10	10	10	10	10	80
Skor Minimal		0	0	0	0	0	0	0	0	0

No	Nama Siswa	Skor Aktivitas Belajar Akuntansi								Jumlah
		Visual		Lisan			Menulis			
		1	2	3	4	5	6	7	8	
	Kelompok 4									
1	Fikriatul Irdina A	2	2	2	1	2	2	2	2	15
2	Jeryn Anggitasari	2	2	2	1	2	2	2	2	15
3	Kinanthi Wahyu S	2	2	2	1	2	2	2	2	15
4	Sri Isnainiyah Retno	2	2	1	2	2	2	2	2	15
5	Wahyu Bismoko Y									0
Jumlah Skor		8	8	7	5	8	8	8	8	60
Skor Maksimal		10	10	10	10	10	10	10	10	80
Skor Minimal		0	0	0	0	0	0	0	0	0

Wonosari, 15 Januari 2019
Observer

Pratiwi Apriniya
NIM. 15803241013

**LEMBAR OBSERVASI AKTIVITAS BELAJAR AKUTANSI
KELAS XII IPS 1 SMA N 1 WONOSARI**

Siklus : I

Tanggal : Selasa, 15 Januari 2019

No	Nama Siswa	Skor Aktivitas Belajar Akuntansi								Jumlah
		Visual		Lisan			Menulis			
		1	2	3	4	5	6	7	8	
	Kelompok 5									
1	Aldienezha D R	1	2	2	2	2	2	2	2	15
2	Anisa Ilma Wardhani	2	2	1	1	2	2	2	1	13
3	Indra Cahya Purnama	1	2	2	2	2	2	2	2	15
4	Nanda Erviana I	2	2	1	1	2	2	2	2	14
5	Rafifah Hana M	2	2	2	2	2	2	2	2	16
Jumlah Skor		8	10	8	8	10	10	10	9	73
Skor Maksimal		10	10	10	10	10	10	10	10	80
Skor Minimal		0	0	0	0	0	0	0	0	0

No	Nama Siswa	Skor Aktivitas Belajar Akuntansi								Jumlah
		Visual		Lisan			Menulis			
		1	2	3	4	5	6	7	8	
	Kelompok 6									
1	Akmalia Nurmillaty	2	2	2	2	2	2	2	2	16
2	Helmi Thahir Putra N	1	2	2	2	2	2	1	2	14
3	Ismawiyah	1	2	2	2	2	2	1	2	14
4	Ismu Agung Alfarist	1	1	2	2	2	2	2	2	14
5	Ayu Aishya Putri	2	1	2	2	2	2	2	2	15
Jumlah Skor		7	8	10	10	10	10	8	10	73
Skor Maksimal		10	10	10	10	10	10	10	10	80
Skor Minimal		0	0	0	0	0	0	0	0	0

Wonosari, 15 Januari 2019
Observer

Wahyu Lestari
NIM. 1580324100

REKAP HASIL OBSERVASI AKTIVITAS BELAJAR AKUNTANSI SIKLUS II

Nama Sekolah : SMA N 1 Wonosari

Materi Pokok : Buku Besar Pembantu Persediaan Pada Perusahaan Dagang

Kelas/Semester : XII IPS 1/2

Hari/Tanggal : Rabu, 16 Januari 2019

No	Nama Siswa	Skor Aktivitas Belajar Akuntansi								Jumlah	Skor Individu
		Visual		Lisan			Menulis				
		1	2	3	4	5	6	7	8		
1	Agata Mustika Kusuma	2	2	2	2	2	2	2	2	16	114%
2	Akmalia Nurmillaty	2	2	2	2	2	2	2	2	16	114%
3	Aldienezha Devangga R	1	2	2	2	2	2	2	2	15	107%
4	Angela De Marici	2	2	2	2	2	2	2	2	16	114%
5	Anisa Ilma Wardhani	2	2	1	1	2	2	2	1	13	93%
6	Avicenna Putri Hamidah	2	2	2	1	2	2	1	2	14	100%
7	Ayu Aishya Putri	2	1	2	2	2	2	2	2	15	107%
8	Bernadeta Kunthi M	2	1	2	2	2	2	2	2	15	107%
9	Deva Nanda Marveli	2	2	1	1	1	2	2	2	13	93%
10	Fikriatul Irdina A	2	2	2	1	2	2	2	2	15	107%
11	Helmi Thahir Putra N	1	2	2	2	2	2	1	2	14	100%

12	Imam Baihaqie	1	2	2	2	2	2	2	2	15	107%
13	Indra Cahya Purnama	1	2	2	2	2	2	2	2	15	107%
14	Indriana Diani Putri	2	1	2	1	2	2	2	2	14	100%
15	Innada Lathifah Putri	2	2	2	2	2	2	1	2	15	107%
16	Ismawiyah	1	2	2	2	2	2	1	2	14	100%
17	Ismu Agung Alfarist	1	1	2	2	2	2	2	2	14	100%
18	Jeryn Anggitasari	2	2	2	1	2	2	2	2	15	107%
19	Kinanthi Wahyu Saputri	2	2	2	1	2	2	2	2	15	107%
20	Maha Kartika Ratri	1	2	1	2	2	2	2	2	14	100%
21	Marhello Naufaldi	2	2	2	2	2	2	2	1	15	107%
22	M. Shiddiq Rofi'i	SAKIT									
23	Nadia Lufitasari Azzahro	2	2	2	1	2	2	2	1	14	100%
24	Nanda Erviana Istiqomah	2	2	1	1	2	2	2	2	14	100%
25	Odilia Reggi Dwi Pratiwi	2	2	2	2	2	2	2	2	16	114%
26	Rafifah Hana Maimunah	2	2	2	2	2	2	2	2	16	114%
27	Rio Aldi Bima Bahari	SAKIT									
28	Sri Isnainiyah Retno	2	2	1	2	2	2	2	2	15	107%
29	Wahyu Bismoko Yuwono	SAKIT									
30	Winda Yuliyanti	SAKIT									
Σ Skor		45	48	47	43	51	52	48	49	383	
Skor Maksimal		52	52	52	52	52	52	52	52	416	
% Aktivitas Tiap Indikator		86.54%	92.31%	90.38%	82.69%	98.08%	100%	92.31%	94.23%		
% Rata-rata Skor Aktivitas Belajar Akuntansi Siswa										92.07	92.07%

REKAP NILAI KUIS PER KELOMPOK

SIKLUS II

KELOMPOK 1	
Agata Mustika Kusuma D	90
Deva Nanda Marveli	70
Imam Baihaqie	80
Mochammad Shiddiq R	0
Nadia Lufitasari Azzahro	80
Jumlah Skor	320
Rata-rata	64

KELOMPOK 2	
Angela De Marici Frederica	80
Bernadeta Kunthi Maharani	80
Indriana Diani Putri	80
Marchello Naufaldi	80
Winda Yuliyanti	0
Jumlah Skor	320
Rata-rata	64

KELOMPOK 3	
Avicenna Putri Hamidah	60
Innada Lathifah Putri	80
Maha Kartika Ratri	70
Odilia Reggi Dwi Pratiwi	80
Rio Aldi Bima Bahari	0
Jumlah Skor	290
Rata-rata	58

KELOMPOK 4	
Fikriatul Irdina A	80
Jeryn Anggitasari	70
Kinanthi Wahyu Saputri	80
Sri Isnainiyah Retno Y	60
Wahyu Bismoko Yuwono	0
Jumlah Skor	290
Rata-rata	58

KELOMPOK 5	
Aldienezha Devangga R	70
Anisa Ilma Wardhani	60
Indra Cahya Purnama	100
Nanda Erviana Istiqomah	100
Rafifah Hana Maimunah	70
Jumlah Skor	400
Rata-rata	80
KELOMPOK TERBAIK	

KELOMPOK 6	
Akmalia Nurmillaty Salsabila	80
Helmi Thahir Putra Negara	70
Ismawiyah	80
Ismu Agung Alfarist	80
Ayu Aishya Putri	80
Jumlah Skor	390
Rata-rata	78

Appendix 14. Field Note Cycle II

CATATAN LAPANGAN SIKLUS II

Hari, tanggal : Rabu, 16 Januari 2019
Waktu : 12.30-14.00 WIB
Materi Pokok : Buku Besar Pembantu Persediaan
Jumlah Siswa : 26 Siswa
Catatan :

Pembelajaran dimulai pukul 12.30 WIB yang dibuka oleh guru dengan salam dan mengecek kehadiran siswa. Dilanjutkan pengumuman dan pemberian penghargaan pada siklus I kepada kelompok yang terbaik oleh guru mata pelajaran berupa tambahan nilai. Dikarenakan ada dua kelompok yang memiliki skor yang sama maka kedua kelompok tersebut berhak menyandang predikat kelompok terbaik di siklus I dan keduanya mendapatkan penghargaan. Selanjutnya peneliti membagikan kembali nametag dan meminta siswa memasang dibelakang. Kemudian guru meminta siswa berkelompok seperti sebelumnya dan guru mulai menjelaskan materi Buku Besar Pembantu Persediaan. Pada saat guru menerangkan pelajaran, siswa memperhatikan dengan serius dan mencatat materi pelajaran. Siswa menyadari bahwa ketika melakukan aktivitas belajar akan berpengaruh terhadap keberhasilan pencapaian pembelajaran. Kemudian guru membagikan soal diskusi untuk dikerjakan selama 40 menit dan siswa bekerjasama dengan baik untuk menyelesaikan soal dan membantu teman yang belum paham untuk memahami materi tersebut. Kemudian siswa mengerjakan soal kuis secara individu. Pelajaran ditutup dengan menyimpulkan materi dan

salam. Pengumuman penghargaan untuk kategori kelompok terbaik di siklus ini dilakukan pada pertemuan selanjutnya yang dititipkan kepada guru akuntansi.

Dalam kegiatan pembelajaran di siklus kedua menunjukkan bahwa siswa sudah terlihat lebih berani untuk bertanya, dan menyampaikan pendapat serta tanggapan tanpa ditunjuk. Siswa mampu menyelesaikan semua soal sesuai dengan waktu yang telah ditentukan. Pada siklus II sudah terjadi peningkatan pada semua indikator yang diamati.

Wonosari, 16 Januari 2019

Peneliti

Gitta Permata Widyani

NIM. 15803241012

Appendix 15. Documentation (Picture of Research Activity)



Penyampaian Materi



Diskusi



Pengerjaan Kuis

Appendix 16. Research License

PERNYATAAN JUDGEMENT

Setelah membaca instrumen dari penelitian yang berjudul "**Implementasi Model Pembelajaran Kooperatif Tipe *Student Team Achievement Divisions* (STAD) untuk Meningkatkan Aktivitas Belajar Akuntansi Siswa kelas XII IPS 1 SMA Negeri 1 Wonosari Tahun Ajaran 2018/2019**" yang disusun oleh:

Nama : Gitta Permata Widyani
NIM : 15803241012
Jurusan : Pendidikan Akuntansi
Fakultas : Ekonomi, Universitas Negeri Yogyakarta

Dengan ini saya,

Nama : Beniati Lestyarini, M.Pd.
NIP : 198605272008122002
Jabatan : Dosen Pendidikan Bahasa dan Sastra Indonesia

Menyatakan bahwa instrumen tersebut valid dan memberikan saran untuk pembenahan:

- 1). Butir nomor 2 → revisi deskriptor
- 2). Butir nomor 4. → —
- 3). Butir nomor 6. → —

Yogyakarta, 19 Desember 2018

Validator



Beniati Lestyarini, M.Pd.
NIP. 198605272008122002

PERNYATAAN JUDGEMENT

Setelah membaca instrumen dari penelitian yang berjudul **"Implementasi Model Pembelajaran Kooperatif Tipe *Student Team Achievement Divisions* (STAD) untuk Meningkatkan Aktivitas Belajar Akuntansi Siswa kelas XII IPS 1 SMA Negeri 1 Wonosari Tahun Ajaran 2018/2019"** yang disusun oleh:

Nama : Gitta Permata Widyani
NIM : 15803241012
Jurusan : Pendidikan Akuntansi
Fakultas : Ekonomi, Universitas Negeri Yogyakarta

Dengan ini saya,

Nama : Dra. Sukanti, M.Pd.
NIP : 195401011979032001
Jabatan : Dosen Pendidikan Akuntansi FE UNY

Menyatakan bahwa instrumen tersebut valid dan memberikan saran untuk pembenahan:

untuk memikirkan kembali "aktivitas" tentang materi yang belum dipelajari

Yogyakarta, 13 Desember 2018

Validator



Dra. Sukanti, M.Pd.
NIP. 195401011979032001



PEMERINTAH DAERAH DAERAH ISTIMEWA YOGYAKARTA
DINAS PENDIDIKAN, PEMUDA, DAN OLAHRAGA
Jalan Cendana No. 9 Yogyakarta, Telepon (0274) 550330, Fax. 0274 513132
Website : www.dikpora.jogjapro.go.id, email : dikpora@jogjapro.go.id, Kode Pos 55166

Yogyakarta, 03 Januari 2019

Nomor : 070/00059
Lamp : -
Hal : Rekomendasi
Penelitian

Kepada Yth.

1. Kepala SMA N 1 Wonosari

Dengan hormat, memperhatikan surat dari Badan Kesatuan Bangsa dan Politik Pemerintah Daerah Daerah Istimewa Yogyakarta nomor 074/49/Kesbangpol/2019 tanggal 03 Januari 2019 perihal Rekomendasi Penelitian, kami sampaikan bahwa Dinas Pendidikan, Pemuda, dan Olahraga DIY memberikan izin rekomendasi penelitian kepada:

Nama : Gitta Permata Widyani
NIM : 15803241012
Prodi/Jurusan : Pendidikan Akuntansi
Fakultas : Ekonomi
Universitas : Universitas Negeri Yogyakarta
Judul : IMPLEMENTASI MODEL PEMBELAJARAN KOOPERATIF TIPE
STUDENT TEAM ACHIEVEMENT DIVISION (STAD) UNTUK
MENINGKATKAN AKTIVITAS BELAJAR AKUNTANSI SISWA
KELAS XII IPS 1 SMA N 1 WONOSARI TAHUN AJARAN
2018/2019
Lokasi : SMA N 1 Wonosari,
Waktu : 03 Januari 2019 s.d 31 Januari 2019

Dengan ketentuan sebagai berikut :

1. Ijin ini hanya dipergunakan untuk keperluan ilmiah, dan pemegang ijin wajib mentaati ketentuan yang berlaku di lokasi penelitian.
2. Ijin yang diberikan dapat dibatalkan sewaktu-waktu apabila pemegang ijin ini tidak memenuhi ketentuan yang berlaku.

Atas perhatian dan kerjasama yang baik, kami menyampaikan terimakasih.

a.n Kepala
Kepala Bidang Perencanaan dan
Pengembangan Mutu Pendidikan

Didik Wardaya, S.E., M.Pd.
NIP 19660530 198602 1 002

Tembusan Yth :

1. Kepala Dinas Dikpora DIY
2. Kepala Bidang Dikmenti Dikpora DIY

Catatan:

Hasil print out dan bukti rekomendasi ini
sudah berlaku tanpa Cap



*Scan kode untuk cek validnya surat ini.



PEMERINTAH DAERAH DAERAH ISTIMEWA YOGYAKARTA
BADAN KESATUAN BANGSA DAN POLITIK
Jl. Jenderal Sudirman No 5 Yogyakarta – 55233
Telepon : (0274) 551136, 551275, Fax (0274) 551137

Yogyakarta, 3 Januari 2019

Kepada Yth. :

Kepala Dinas Pendidikan, Pemuda, dan
Olahraga DIY

di Yogyakarta

Nomor : 074/49/Kesbangpol/2019
Perihal : Rekomendasi Penelitian

Memperhatikan surat :

Dari : Wakil Dekan I Fakultas Ekonomi Universitas Negeri Yogyakarta
Nomor : 14/UN34.18/PP.07.02/2019
Tanggal : 3 Januari 2019
Perihal : Izin Penelitian

Setelah mempelajari surat permohonan dan proposal yang diajukan, maka dapat diberikan surat rekomendasi tidak keberatan untuk melaksanakan riset/penelitian dalam rangka penyusunan skripsi dengan judul proposal "IMPLEMENTASI MODEL PEMBELAJARAN KOOPERATIF STUDENT TEAM ACHIEVEMENT DIVISION (STAD) UNTUK MENINGKATKAN AKTIVITAS BELAJAR AKUNTANSI SISWA KELAS XII IPS 1 SMA NEGERI 1 WONOSARI TAHUN AJARAN 2018/2019" kepada:

Nama : GITTA PERMATA WIDYANI
NIM : 15803241012
No.HP/Identitas : 0895356033347/3403014508960001
Prodi/Jurusan : Pendidikan Akuntansi / Pendidikan Akuntansi
Fakultas : Fakultas Ekonomi Universitas Negeri Yogyakarta
Lokasi Penelitian : SMA Negeri 1 Wonosari
Waktu Penelitian : 3 Januari 2019 s.d 31 Januari 2019

Sehubungan dengan maksud tersebut, diharapkan agar pihak yang terkait dapat memberikan bantuan / fasilitas yang dibutuhkan.

Kepada yang bersangkutan diwajibkan:

1. Menghormati dan mentaati peraturan dan tata tertib yang berlaku di wilayah riset/penelitian;
2. Tidak dibenarkan melakukan riset/penelitian yang tidak sesuai atau tidak ada kaitannya dengan judul riset/penelitian dimaksud;
3. Menyerahkan hasil riset/penelitian kepada Badan Kesbangpol DIY selambat-lambatnya 6 bulan setelah penelitian dilaksanakan.
4. Surat rekomendasi ini dapat diperpanjang maksimal 2 (dua) kali dengan menunjukkan surat rekomendasi sebelumnya, paling lambat 7 (tujuh) hari kerja sebelum berakhirnya surat rekomendasi ini.

Rekomendasi Ijin Riset/Penelitian ini dinyatakan tidak berlaku, apabila ternyata pemegang tidak mentaati ketentuan tersebut di atas.

Demikian untuk menjadikan maklum.



Tembusan disampaikan Kepada Yth :

1. Gubernur DIY (sebagai laporan)
2. Wakil Dekan I Fakultas Ekonomi Universitas Negeri Yogyakarta;
3. Yang bersangkutan.



KEMENTERIAN RISET, TEKNOLOGI, DAN PENDIDIKAN TINGGI
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Laman: fe.uny.ac.id E-mail: fe@uny.ac.id

26 Desember 2018

Nomor : 3555/UN34.18/PP.07.02/2018
Lamp. : 1 Bendel Proposal
Hal : Izin Penelitian

Yth. Kepala SMA N 1 Wonosari
Jl. Brigjen Katamso No. 04, Trimulyo 1, Kepek, Wonosari, Gunungkidul, Daerah
Istimewa Yogyakarta 55813

Kami sampaikan dengan hormat, bahwa mahasiswa tersebut di bawah ini:

Nama : Gitta Permata Widyani
NIM : 15803241012
Program Studi : Pend. Akuntansi - SI
Tujuan : Memohon izin mencari data untuk penulisan Tugas Akhir Skripsi (TAS)
Judul Tugas Akhir : IMPLEMENTASI MODEL PEMBELAJARAN KOOPERATIF TIPE STUDENT
TEAM ACHIEVEMENT DIVISION UNTUK MENINGKATKAN AKTIVITAS
BELAJAR AKUNTANSI SISWA KELAS XII IPS 1 SMA NEGERI 1 WONOSARI
TAHUN AJARAN 2018/2019
Waktu Penelitian : 1 - 31 Januari 2019

Untuk dapat terlaksananya maksud tersebut, kami mohon dengan hormat Bapak/Ibu berkenan memberi izin dan bantuan seperlunya.

Demikian atas perhatian dan kerjasamanya kami sampaikan terima kasih.



Tembusan :
1. Sub. Bagian Pendidikan dan Kemahasiswaan ;
2. Mahasiswa yang bersangkutan.

Prof. Sukirno, S.Pd., M.Si., Ph.D.
NIP 196904141994031002